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ABSTRACT

The study analyzes (1) expenditure patterns that relate costs per full-time equivalent student to faculty salaries and benefits, direct instructional support costs and indirect of overhead support costs; (2) overall student/faculty ratios, and (3) average salaries and benefits for three categories of faculty (full-time, part-time, and graduate assistants). Separate sections analyze the departmental administration and health science areas, compare the 1976-77 results to 1978-79, and examine faculty resource allocations as well as research and public service expenditures. In most instances the results are displayed by course level (lower division, upper division, etc.) and institutional type (doctoral and regional universities, The Evergreen State College, and community colleges). The community college data are displayed by academic and vocational categories. Direct instructional costs per FTE student are determined by adding faculty salaries and benefits and direct support cost per FTE student. Total instructional and related costs are the sum of the direct instructional and the indirect or overhead costs per FTE student. Among the findings is that support costs for the vocational programs at the community colleges and the upper division and graduate programs at the regional and doctoral universities are somewhat higher than the lower division academic average costs for direct support. The methodology used to relate student tuition and operating fee levels to the total instructional and related costs is described. Appendices provide data for each individual community college, student credit hour and faculty FTE information by level and discipline, and an outline of the step-by-step process used to allocate indirect costs. (Author/MSE)

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1978-79
UNIT EXPENDITURES STUDY

HE 014 205

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ABSTRACT

The 1978-79 Unit Expenditures Study analyzes expenditure patterns that relate costs per full-time equivalent student to faculty salaries and benefits, direct instructional support costs and indirect or overhead support costs. Also included in the report is an analysis of overall student/faculty ratios, as well as average salaries and benefits for three categories of faculty (full-time, part-time, and graduate assistants). The comparative analysis is exclusive of the four-year health science disciplines and departmental and academic administration. Separate sections have been included, however, which analyze the departmental administration and health science areas. Separate analysis is also provided comparing the 1976-77 results to 1978-79. Also included are separate sections on faculty resource allocations as well as research and public service expenditures.

In most instances the results are displayed by course level (lower division, upper division, etc.) and institutional sector (doctoral and regional universities, The Evergreen State College, and community colleges). The community college data are displayed by academic and vocational categories with an overall total combining the two, for both the first and second year course levels.

Direct instructional costs per FTE student are determined by adding faculty salaries and benefits and direct support cost per FTE student. Total instructional and related costs are the sum of the direct instructional and the indirect or overhead costs per FTE student.

The report also includes the methodology developed and used to relate student tuition and operating fee levels to the total instructional and related costs derived from the Unit Expenditure's data for each institutional sector within the state. Appendices are also included which provide data for each individual community college, student credit hour and faculty FTE information by level and discipline, as well as an outline of the step-by-step process used to allocate indirect costs.

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INTRODUCTION

The Council's Unit Expenditures Study remains one of the few state-level efforts to clearly relate all costs to the instructional, research and public service functions for all public two- and four-year colleges and universities. The instructional information base is built from each detailed course level, such as lower division biology courses or dental hygiene technology courses, and aggregated by course level and discipline (biology, geography, etc.).

The 1972-73, 1974-75, and 1976-77 Unit Expenditure Studies have been used to respond to executive and legislative questions and concerns, as well as graduate program review, tuition and fee policy analysis and in the review of state budget formulas. In 1976, the Council based its tuition and fee policy recommendations on an objective of undergraduate tuition and operating fees equal to specific percentages of instructional costs. Legislation passed in 1977 included an intent section which stated that amounts charged for general tuition and operating fees should reflect the proportional operating cost of instruction at the state universities. The Legislature also directed the Council to continue its review of the instructional formula. Consequently, data from the 1978-79 Unit Expenditures Study already have been incorporated in both tuition and fee and budget formula policy analysis and were used by the 1981 Legislature in determining tuition and fee levels. That body also decided to create a direct link between instructional costs and tuition and fee levels in future years.

The format and table sequence for this report are similar to those in the January, 1980 document entitled "1976-77 Unit Expenditures Study." This report is divided into ten sections plus appendices. The first section contains five tables which provide summary data for each sector (community

colleges, doctoral and regional universities, and The Evergreen State College). The following six sections contain additional analyses of the data for the community college system, regional and doctoral universities, and The Evergreen State College, faculty staffing allocation patterns and percent of formula analysis, the four-year health science programs and expenditures for the research and public service programs. The next two sections provide an analysis of departmental administration followed by a comparative analysis of the 1976-77 results vis-a-vis 1978-79. The final section provides a discussion of instructional costs and the policy of relating tuition and fee rates to the cost of instruction, and a description of the process used in calculating budgeted instructional cost levels for 1979-81. Appendix A provides the individual community college data, Appendix B details the student credit hour information by level and discipline category, Appendix C includes faculty FTE information by level and discipline, and Appendix D contains a detailed step-by-step explanation of the indirect cost allocation process.

In reviewing the figures contained in this report, the reader should avoid comparisons of overall averages except in those cases where the institutions offer reasonably similar instructional programs. The same caution applies to comparisons of graduate costs at the doctoral and regional universities and The Evergreen State College, where differences in program size and type significantly affect costs. It should also be understood that the data do not necessarily reflect an optimum situation or represent a standard benchmark. They represent the best approximation of what actually occurred in 1978-79. This information should serve as a resource in further policy studies of factors affecting higher education costs and the allocation of resources.

1978-79 UNIT EXPENDITURES STUDY

SUMMARY RESULTS

Universities, Regional Universities, The Evergreen

State College, and Community Colleges

FACULTY SALARIES AND BENEFITS PER FTE STUDENT

The easiest costs to associate with the instruction of students are the costs of faculty salaries and related fringe benefits. These costs represent the portion of the faculty members' workload which has been attributed to the courses which they teach. The amounts shown in Table 1 do not include the portion related to directed (officially recognized) research or public service activities. Deans and directors, as well as departmental chairpersons are also excluded from the calculations. No supporting costs, e.g., clerical services, supplies, equipment, etc., are included in these figures. Personnel and costs related to the health science discipline categories are excluded due to the substantial differences in the programs at the various institutions.

For the community colleges, a distinction has been made between first year and second year course levels. The "First Year" designation represents courses numbered 100-199 with the "Second Year" designation representing courses numbered 200-299. A general conclusion suggested by the data by course levels is that student-faculty ratios will be lower and costs will be higher for the second year. This is because while the community colleges offer a two-year curriculum, there are proportionally fewer students available for the second year class offerings.

Data for the four-year institutions show that faculty salary and benefit costs at the undergraduate level (both lower division and upper division course work) range from a low of $1,082 per FTE student at Western Washington University to $1,428 per FTE student at The Evergreen State College. The weighted average faculty salary and benefit cost per FTE undergraduate

student for the two research universities is only slightly higher than the weighted average for the regional universities and The Evergreen State College ($1,222 vis-a-vis $1,156).

In the 1976-77 Unit Expenditures Study, The Evergreen State College had a faculty and benefit cost pattern for undergraduate instruction similar to the other four-year institutions. However, in 1978-79 lower than expected enrollment levels resulted in lower student/faculty ratios (Table 2) and higher comparative cost totals. However, subsequent Evergreen reports indicate a turnaround from 1978-79 levels.

TABLE 1

FACULTY SALARIES AND BENEFITS PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1978-79
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	$ 763	$ 781	--	$ 772	--	--	--	$ 772
Second Year	912	1,089	--	998	--	--	--	998
Average	790	835	--	812	--	--	--	812
Eastern WA University	$ 890	--	$ 1,342	$ 1,122	$ 1,575	$ 1,800	$ 1,614	$ 1,165
Central WA University	912	--	1,458	1,202	1,563	1,543	1,560	1,225
Western WA University	751	--	1,509	1,080	2,108	3,295	2,261	1,137
Three Institution Average	829	--	1,442	1,126	1,749	2,135	1,809	1,169
The Evergreen State College	$ 1,466	--	$ 1,428	$ 1,443	--	--	--	$ 1,443
Four Institution Average	875	--	1,440	1,156	$ 1,749	$ 2,135	$ 1,809	1,194
University of Washington	$ 839	--	$ 1,952	$ 1,308	$ 2,525	$ 3,443	$ 2,795	$ 1,602
Washington State University	715	--	1,605	1,082	2,972	3,553	3,220	1,316
Two University Average	791	--	1,822	1,222	2,614	3,477	2,894	1,500

FTE STUDENTS PER FACULTY

One of the major factors which affect higher education cost patterns is the relationship of students to faculty. Table 2 presents student/faculty ratios by course level and academic/vocational courses. Deans and directors, as well as departmental chairpersons, are excluded from the ratios.

High student faculty ratios generally mean a lower cost per FTE student. For the four-year institutions, the ratios for the undergraduate level range from 21.8 at Washington State University (next to the lowest faculty salary and benefit cost - see Table 1) to 15.8 at The Evergreen State College which has the highest salary and benefit costs per FTE student. The other major factor (salaries and benefits per FTE faculty) is described in the next section and reflected in Table 3 and is the reason why Western Washington University with its somewhat higher student faculty ratio (21.1) actually has a lower cost per FTE undergraduate student than Washington State University.

TABLE 2

FTE STUDENTS PER FACULTY FTE BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1978-79
(Excluding Health Science Disciplines)

All Community Colleges	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
First Year	22.6	20.3	--	21.4	--	--	--	21.4
Second Year	20.4	16.1	--	18.0	--	--	--	18.0
Average	22.2	19.4	--	20.7	--	--	--	20.7
Eastern WA University	26.0	--	17.7	21.0	15.6	13.6	15.2	20.3
Central WA University	25.8	--	16.1	19.6	15.3	17.7	15.6	19.2
Western WA University	29.4	--	15.5	21.1	11.9	7.1	11.0	20.2
Three Institution Average	27.4	--	16.3	20.6	14.1	11.4	13.6	20.0
The Evergreen State College	16.6	--	15.4	15.8	--	--	--	15.8
Four Institution Average	26.2	--	16.2	20.0	14.1	11.4	13.6	19.5
University of Washington	30.5	--	13.8	20.2	11.3	8.1	10.2	16.9
Washington State University	31.5	--	15.2	21.8	9.3	7.9	8.7	18.7
Two University Average	30.8	--	14.3	20.8	10.9	8.1	9.8	17.5

SALARIES AND BENEFITS PER FTE FACULTY

Salaries and benefits paid to faculty are another major factor in higher education costs. Table 3 divides these costs into two categories: Full-time faculty for the community college system and total FTE faculty other than teaching and research assistants (both full-time and part-time) for the four-year institutions and either part-time faculty (community colleges) or teaching and research assistants (universities) with an average for the two groups. It should be noted that these amounts will differ from those shown in salary survey comparisons and the Council's reports on faculty salaries. This is due to the fact that the information in Table 3 includes all personnel engaged in instruction while salary survey comparisons are limited to full-time faculty with nine month contracts at the rank of instructor or above.

Community college FTE salaries for part-time faculty are approximately 48 percent of the amount paid to full-time faculty. This relationship represents a considerable decline (8%) in the salary and benefit relationship since 1976-77. By comparison, there was a 1 percent decline in this relationship between 1974-75 and 1976-77.

Teaching assistant average salaries are based on an FTE count that is determined by dividing the total number of half-time teaching assistants by four. This derived FTE for teaching assistants is then divided into their respective salaries and fringe benefit amounts to determine average salaries. The calculated equivalent salary and fringe benefit amount for teaching assistants working approximately 20 hours per week was $5,605 at the doctoral universities and $3,745 at the regional universities.

TABLE 3

SALARIES AND BENEFITS PER FTE FACULTY - BY TYPE
1978-79
(Excluding Health Science Disciplines)

	Full-Time Faculty	Community College Part-Time Faculty	Four-Year Teaching Assistants	Overall Average
All Community Colleges				
First Year	$ 21,832	$ 10,505	--	$ 16,507
Second Year	22,038	10,478	--	17,987
Average	21,881	10,500	--	16,809
Eastern WA University	$ 23,858	--	$ 14,483	$ 23,630
Central WA University	23,571	--	--	23,571
Western WA University	23,415	--	15,142	22,982
Three Institution Average	23,591	--	14,981	23,339
The Evergreen State College	$ 22,828	--	--	$ 22,828
Four Institution Average	23,505	--	$ 14,981	23,282
University of Washington	$ 27,739	--	$ 23,517	$ 27,095
Washington State University	25,620	--	20,702	24,647
Two University Average	27,061	--	22,415	26,282

TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT

Direct support costs include such departmental, divisional and/or college costs as other wages and salaries (clerical staff, laboratory assistants, etc.), equipment, supplies and other current expenses. Adding these amounts to the cost of faculty salaries and benefits (shown in Table 1) equals total direct instruction cost as outlined in Table 4. After the faculty salary and benefits were calculated and related to the disciplines and the course levels, the direct support costs were distributed among the various instructional categories by the community college system and the individual four-year institutions based on criteria outlined in the Unit Expenditures Study Guidelines.

In terms of direct support costs per FTE lower division academic student, the community college system had costs that were $146 less than the weighted average for the three regional universities and The Evergreen State College, and $107 less than the weighted average for the universities. (The differences were $66 and $91 respectively in 1974-75 and $58 and $114 respectively in 1976-77.)

As one might expect, the support costs for the vocational programs at the community colleges and the upper division and graduate programs at the regional universities and the two doctoral universities are somewhat higher than the lower division academic average costs for direct support. The comparisons with lower division academic costs are as follows: Vocational - $225 vis-a-vis $153; upper division (regional universities and The Evergreen State College) - $340 vis-a-vis $214; upper division (doctoral

universities) - $588 vis-a-vis $259; graduate (regional universities) - $405 vis-a-vis $214; and graduate (doctoral universities) - $990 vis-a-vis $259.

The percentage increases in support costs to the various levels between 1976-77 and 1978-79 were as follows:

	1976-77	1978-79	Percentage Increase
Community Colleges			
Academic	$ 102	$ 153	50%
Vocational	198	225	14%
Regional Universities/The Evergreen State College			
Lower Division	$ 160	$ 214	34%
Upper Division	275	340	24%
Graduate	386	405	5%
Doctoral Universities			
Lower Division	$ 216	$ 259	20%
Upper Division	437	588	35%
Graduate	699	990	42%

Undergraduate level direct instructional costs are highest at the University of Washington and The Evergreen State College. The high cost at Evergreen is due to its overall relatively low student/faculty ratio (15.8). The high cost at the University of Washington is attributed to both its overall average faculty salary levels, as well as the high costs associated with their upper division level. As Table 2 indicates, the University of Washington has the lowest student/faculty ratio (13.8) at the upper division level.

TABLE 4

TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1978-79
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	$ 911	$ 1,003	--	$ 956	--	--	--	$ 956
Second Year	1,089	1,324	--	1,203	--	--	--	1,203
Average	943	1,060	--	1,000	--	--	--	1,000
Eastern WA University	$ 1,098	--	$ 1,605	$ 1,359	$ 1,841	$ 2,151	$ 1,895	$ 1,405
Central WA University	1,147	--	1,801	1,494	1,903	1,825	1,891	1,520
Western WA University	938	--	1,907	1,359	2,692	4,171	2,884	1,433
Three Institution Average	1,034	--	1,782	1,396	2,141	2,610	2,214	1,448
The Evergreen State College	$ 1,791	--	$ 1,767	$ 1,776	--	--	--	$ 1,776
Four Institution Average	1,089	--	1,780	1,432	2,141	2,610	2,214	1,478
University of Washington	$ 1,162	--	$ 2,614	$ 1,774	$ 3,291	$ 4,586	$ 3,670	$ 2,148
Washington State University	871	--	2,068	1,365	4,044	5,316	4,586	1,717
Two University Average	1,050	--	2,410	1,619	3,440	4,810	3,884	1,995

TOTAL INSTRUCTIONAL AND RELATED COSTS PER FTE STUDENT

Instructional and related costs are those institutional expenditures which can be attributed to the educational activities of students. The allocation of indirect costs (administration, physical plant, libraries, etc.) is the final step in the process. In this allocation, the costs of the supporting programs are distributed to "final cost objectives" including the three primary programs of instruction, research and public service. This is accomplished through the use of allocation procedures and parameters as outlined in Appendix 4 which contains a detailed step-by-step explanation of the indirect cost allocation process. The figures on Table 5 reflect these allocations added to the direct costs shown in Table 4.

The indirect or "overhead" instructional costs (lower division instruction) for the four-year institutions other than The Evergreen State College reflect a spread of $419 with the "high" being Eastern with $1,198 and the "low" being the University of Washington with $779, with Central, Western, and Washington State University falling between these two with costs of $1,116, $807, and $910 respectively. The explanation for the high indirect instructional cost per FTE student at The Evergreen State College is discussed in the "Regional Universities and The Evergreen State College" portion of the report. In terms of the community college system, their indirect costs per FTE student for their lower division academic category totaled $737, lower than any of the four-year institutions.

A comparison of undergraduate level costs for the four-year institutions, other than The Evergreen State College, shows the resulting dollar amounts to

be reasonably close to one another. Four hundred and thirty-six dollars separate the high (Central with $2,875) and the low (Western with $2,439). Eastern's costs are $87 lower than Central's costs and $349 higher than Western's costs. The overall weighted average for undergraduate instruction for the three institutions is $2,660. The two doctoral universities have cost patterns similar to the three regional universities with their overall weighted average cost at the undergraduate level only $134 higher than the corresponding amount for the regional institutions.

Graduate level costs are not only considerably higher than the overall undergraduate costs for the three regional universities and the two doctoral universities* but the cost patterns among institutions are considerably different from the relationships observed in the undergraduate cost areas. For instance, Western has the highest graduate costs of the three regional universities and Washington State University's graduate costs are considerably higher than the University of Washington's graduate costs. Also, the overall average graduate cost between the two sectors is considerably higher for the doctoral universities ($6,319 vis-a-vis $3,996).

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* Graduate over undergraduate costs are 50 percent higher at the regional universities ($2,660 vis-a-vis $3,996) and 133 percent higher at the doctoral universities ($2,794 vis-a-vis $6,319).

TABLE 5

TOTAL INSTRUCTIONAL AND RELATED COSTS PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1978-79
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	$ 1,614	$ 1,727	--	$ 1,669	--	--	--	$ 1,669
Second Year	1,983	2,290	--	2,131	--	--	--	2,131
Average	1,680	1,826	--	1,751	--	--	--	1,751
Eastern WA University	$ 2,296	--	$ 3,253	$ 2,788	$ 3,572	$ 4,070	$ 3,658	$ 2,864
Central WA University	2,263	--	3,414	2,875	3,526	3,407	3,508	2,915
Western WA University	1,745	--	3,341	2,439	4,501	7,035	4,828	2,554
Three Institution Average	2,024	--	3,336	2,660	3,869	4,694	3,996	2,745
The Evergreen State College	$ 4,489	--	$ 4,420	$ 4,447	--	--	--	$ 4,447
Four Institution Average	2,204	--	3,463	2,830	3,869	4,694	3,996	2,897
University of Washington	$ 1,941	--	$ 4,181	$ 2,886	$ 5,223	$ 7,117	$ 5,778	$ 3,457
Washington State University	1,781	--	3,876	2,645	7,206	9,289	8,094	3,241
Two University Average	1,880	--	4,067	2,794	5,616	7,784	6,319	3,381

COMMUNITY COLLEGE ANALYSIS

Tables 6 through 9 provide the detailed information supporting the community college summary data found in Tables 1 through 5. Table 6 provides a sequential picture of the effect of allocating all direct and indirect costs, thus providing a clearer understanding of the composition of the full instructional cost per FTE student.

Table 7 illustrates the student/faculty ratio, the percentage distribution of full and part-time faculty and the average salary of faculty by full-time and part-time.

Table 8 is a comparison of the FTE enrollments, student/faculty ratios, cost of faculty salary and benefits per FTE student and direct instructional costs per FTE student by first and second year students within each academic and occupational discipline. In the academic area, only two discipline categories (Business and Management and Education) have greater numbers of FTE students in the second year than in the first year. All of the other categories have substantially larger enrollments in the first year, and a high percentage of disciplines have larger student/faculty ratios in the first year portion.

In the vocational area, none of the disciplines have a second year FTE student count greater than those observed in the first year. Second year direct instructional costs are higher than first year costs for all the identified disciplines.

Of the total FTE students by course level for both academic and vocational, 82.2 percent were in first year courses and 17.8 percent were in second year courses. The first year/second year split for 1978-79 is

within two tenths (82.4 and 17.6) of the values reported in the 1976-77 study results. By comparison, 78.6 percent of the total direct instructional costs were expended on the first year courses as contrasted to 21.4 percent for second year courses. This represents a 2.3 percent decline in the total direct instructional resources expended on second year offered courses.

As noted earlier, one of the major differences in the composition of community college costs is the high proportion of part-time faculty and the salaries and benefits paid to those personnel. The current relationship of the part-time faculty salaries and benefits to those paid to full-time faculty is 44.2 percent in the academic area and 51.9 percent in the vocational category for an overall relationship of 48.0 percent. Analysis of the overall relationship for prior studies (1976-77, 1974-75, and 1972-73) indicates a moderate decline between 1976-77 and 1978-79 (56.0 vis-a-vis 48.0); the 48.0 value remains somewhat higher than the 46.3 percent relationship observed in 1972-73.

Table 9 illustrates the impact on the full cost per FTE student that would occur if the average part-time salaries and benefits were adjusted to various percentages of the average salaries and benefits paid to full-time faculty. The analysis indicates that the salary differentials are the main reason for the lower per student direct costs in community colleges.

TABLE 6

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES

COMMUNITY COLLEGES

ALL COMMUNITY COLLEGES	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs	Full Cost Per FTE Student
Academic					
First Year	$ 763	$ 147	$ 911	$ 703	$ 1,614
Second Year	912	177	1,089	894	1,983
Average	790	153	943	737	1,680
Vocational					
First Year	$ 781	$ 222	$ 1,003	$ 724	$ 1,727
Second Year	1,089	235	1,324	965	2,290
Average	835	225	1,060	766	1,826
Total					
First Year	$ 772	$ 184	$ 956	$ 713	$ 1,669
Second Year	998	205	1,203	928	2,131
Average	812	188	1,000	751	1,751

* In addition, this includes other wages and salaries, equipment, and current expenses.

TABLE 7

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES

COMMUNITY COLLEGES

ALL COMMUNITY COLLEGES	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	Part-Time	Full-Time	Part-Time	Average
Academic							
First Year	22.6	$ 763	56%	44%	$ 22,875	$ 10,159	$ 17,248
Second Year	20.4	912	66%	34%	23,033	9,918	18,562
Average	22.2	790	58%	42%	22,926	10,121	17,505
Vocational							
First Year	20.3	$ 781	50%	50%	$ 20,740	$ 10,793	$ 15,816
Second Year	16.1	1,089	64%	36%	21,176	10,927	17,503
Average	19.4	835	53%	47%	20,851	10,815	16,174
Total							
First Year	21.4	$ 772	53%	47%	$ 21,832	$ 10,505	$ 16,507
Second Year	18.0	998	65%	35%	22,038	10,478	17,987
Average	20.7	812	55%	45%	21,881	10,500	16,809

TABLE 8

COMPARISON OF COMMUNITY COLLEGE DISCIPLINE CATEGORIES
1978-79 UNIT EXPENDITURES AND RELATED DATA

	FTE STUDENTS			STUDENT-FACULTY RATIO		
ACADEMIC	First Year	Second Year	Total	First Year	Second Year	Average
Biological Sciences	1,663.96	347.84	2,011.80	20.43	21.09	20.54
Business and Management	1,054.13	1,525.00	2,579.13	28.43	28.45	28.44
Communications	488.89	124.11	613.00	17.68	14.67	16.98
Computer & Information Sciences	177.02	88.73	265.75	25.00	17.50	21.24
Education	34.44	36.18	70.62	17.57	17.91	17.74
Engineering	328.98	51.49	380.47	17.44	13.62	16.81
Fine & Applied Arts	3,577.71	798.13	4,375.84	17.86	14.10	17.03
Foreign Languages	1,209.53	96.47	1,306.00	19.62	12.09	18.75
Home Economics	101.44	18.62	120.06	16.66	20.92	17.20
Letters	6,030.20	875.93	6,906.13	21.84	18.86	21.41
Mathematics	3,843.51	354.20	4,197.71	27.00	21.58	26.51
Physical Sciences	2,306.09	263.00	2,569.09	20.50	13.78	19.53
Psychology	2,280.78	526.93	2,807.71	28.63	21.39	26.92
Social Sciences	3,498.89	2,419.98	5,918.87	24.77	23.52	24.24
Health & Physical Education	2,752.51	385.69	3,138.20	17.88	14.78	17.43
Adult Basic Education	7,324.93	124.49	7,449.42	26.65	30.36	26.71
Interdisciplinary Studies	226.71	40.02	266.73	24.02	20.01	23.32
All Other	78.09	14.91	93.00	17.39	13.93	16.73
TOTAL/AVERAGE	36,977.81	8,091.72	45,069.53	22.60	20.35	22.16
	FTE STUDENTS			STUDENT-FACULTY RATIO		
OCCUPATIONAL TECHNOLOGIES	First Year	Second Year	Total	First Year	Second Year	Average
Business and Commerce	8,840.89	2,665.62	11,506.51	22.85	19.60	22.01
Data Processing	792.33	251.02	1,043.35	21.12	16.86	19.91
Health Services & Paramedical	2,731.07	1,402.91	4,133.98	13.22	12.06	12.80
Mechanical & Engineering	10,210.49	1,520.96	11,731.44	19.27	14.61	18.50
Natural Sciences	5,704.91	403.27	6,108.18	19.73	16.60	19.49
Public Service Related	1,609.00	961.96	2,570.96	20.96	16.44	19.00
Support	5,650.13	379.31	6,029.44	24.81	21.13	24.54
TOTAL/AVERAGE	35,538.82	7,585.05	43,123.86	20.25	16.07	19.37
ACADEMIC PLUS VOCATIONAL TOTAL	72,516.6	15,676.8	88,193.4	21.4	18.0	20.7

TABLE B
(Cont.)

COMPARISON OF COMMUNITY COLLEGE DISCIPLINE CATEGORIES
1978-79 UNIT EXPENDITURES AND RELATED DATA

	FACULTY SALARY COST PER FTE STUDENT			DIRECT INSTRUCTIONAL COST PER FTE STUDENT		
ACADEMIC	First Year	Second Year	Average	First Year	Second Year	Average
Biological Sciences	1,004.22	942.70	993.58	1,265.51	1,270.47	1,266.37
Business and Management	586.39	598.96	593.82	726.72	714.41	719.44
Communications	832.21	1,232.93	913.34	1,088.18	1,496.59	1,170.87
Computer & Information Sciences	674.91	662.22	670.67	877.92	1,273.21	1,009.90
Education	1,273.87	1,081.34	1,175.23	1,779.73	3,123.96	2,468.41
Engineering	1,184.59	1,682.00	1,251.91	1,385.30	1,888.08	1,453.34
Fine & Applied Arts	953.80	1,291.82	1,015.45	1,211.47	1,528.98	1,269.38
Foreign Languages	839.73	1,579.73	894.39	967.36	1,735.46	1,024.09
Home Economics	1,055.10	822.56	1,019.03	1,271.88	1,293.18	1,275.19
Letters	839.58	990.11	858.67	948.28	1,111.85	969.03
Mathematics	698.54	921.41	717.34	826.97	1,075.87	847.97
Physical Sciences	944.65	1,576.86	1,009.37	1,168.25	1,800.01	1,232.92
Psychology	625.43	891.90	675.44	719.48	977.96	767.99
Social Sciences	770.35	818.00	789.83	874.05	930.03	896.93
Health & Physical Education	944.38	1,224.54	978.81	1,135.06	1,447.25	1,173.43
Adult Basic Education	486.24	192.73	481.34	583.21	391.62	580.01
Interdisciplinary Studies	736.21	845.83	752.66	903.03	3,580.76	1,304.79
All Other	805.10	1,034.94	841.95	899.83	1,281.56	961.03
TOTAL/AVERAGE	763.24	912.17	789.98	910.57	1,089.49	942.69

	FACULTY SALARY COST PER FTE STUDENT			DIRECT INSTRUCTIONAL COST PER FTE STUDENT		
OCCUPATIONAL TECHNOLOGIES	First Year	Second Year	Average	First Year	Second Year	Average
Business and Commerce	711.35	854.62	744.54	892.14	1,046.13	927.81
Data Processing	857.05	1,122.93	921.02	1,300.34	1,531.94	1,356.06
Health Services & Paramedical	1,329.86	1,528.44	1,397.25	1,569.40	1,797.97	1,646.97
Mechanical & Engineering	883.43	1,270.63	933.63	1,199.21	1,581.76	1,248.81
Natural Sciences	668.77	1,114.79	698.22	873.31	1,371.56	906.20
Public Service Related	658.52	909.80	752.54	851.13	1,099.28	943.98
Support	576.51	791.90	590.06	682.83	880.32	695.26
TOTAL/AVERAGE	780.91	1,089.24	835.14	1,003.35	1,324.42	1,059.83
ACADEMIC PLUS VOCATIONAL TOTAL	771.9	997.8	812.1	956.0	1,203.2	1,000.0

TABLE 9

EFFECTS OF ADJUSTING PART-TIME SALARIES AND BENEFITS
COST PER FTE STUDENT

COMMUNITY COLLEGES

ACADEMIC	Current	70.0%	80.0%	90.0%	100.0%
Adjusted FTE Part-Time Salary	$10,121 (44.2%)	$16,048	$18,341	$20,633	$22,926
Salary & Benefits Per FTE Student	$ 790	$ 903	$ 947	$ 991	$ 1,035
Total Direct Cost Per FTE Student	$ 943	$ 1,056	$ 1,100	$ 1,144	$ 1,188
Full Cost Per FTE Student	$ 1,680	$ 1,793	$ 1,837	$ 1,881	$ 1,925
VOCATIONAL					
Adjusted FTE Part-Time Salary	$10,815 (51.9%)	$14,596	$16,681	$18,766	$20,851
Salary & Benefits Per FTE Student	$ 835	$ 926	$ 980	$ 1,034	$ 1,088
Total Direct Cost Per FTE Student	$ 1,060	$ 1,151	$ 1,205	$ 1,259	$ 1,313
Full Cost Per FTE Student	$ 1,826	$ 1,917	$ 1,971	$ 2,025	$ 2,079
TOTAL					
Adjusted FTE Part-Time Salary	$10,500 (48.0%)	$15,317	$17,503	$19,693	$21,881
Salary & Benefits Per FTE Student	$ 812	$ 916	$ 963	$ 1,010	$ 1,057
Total Direct Cost Per FTE Student	$ 1,000	$ 1,104	$ 1,151	$ 1,198	$ 1,245
Full Cost Per FTE Student	$ 1,751	$ 1,855	$ 1,902	$ 1,949	$ 1,996

1978-79 UNIT EXPENDITURES STUDY

REGIONAL UNIVERSITIES AND THE EVERGEEN STATE COLLEGE ANALYSIS

REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE

Tables 10 through 15 present the detailed information supporting the summary tables (1 through 5) for the regional universities and The Evergreen State College.

Table 10 provides an insight into the costs at The Evergreen State College. When the indirect costs for administration and general expense, physical plant, libraries, etc., are added to the direct instructional costs at the undergraduate level, the full costs at The Evergreen State College reflect a dollar range that is approximately $1,200 - $1,590 higher than the three regional universities. This is related to the high per student cost associated with the expenditure for the library and plant operation and maintenance programs which were established to serve a student body approximately double Evergreen's current size.

In Table 11, the lower student/faculty ratio for the graduate level courses is one of the major contributing factors to the higher instructional costs per FTE student indicative of these levels.

Tables 12 and 13 provide the discipline detail for the regional universities and The Evergreen State College by undergraduate and graduate levels respectively. Costs are not shown in some disciplines due to the low number of FTE students enrolled. Table 14 includes both undergraduate and graduate full-time equivalent students by the major discipline categories used in the study. Table 15 provides both undergraduate and graduate level full-time equivalent faculty for the corresponding major discipline categories.

TABLE 10

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs	Full Cost Per FTE Student
EASTERN WASHINGTON UNIVERSITY					
Lower Division	$ 890	$ 204	$ 1,098	$ 1,197	$ 2,296
Upper Division	1,342	263	1,605	1,649	3,253
Average Undergraduate	1,122	234	1,359	1,430	2,788
Grad 1	1,575	266	1,841	1,731	3,572
Grad 2	1,800	351	2,151	1,919	4,070
Average Graduate	1,614	281	1,895	1,763	3,658
Average All Levels	1,165	239	1,405	1,459	2,864
CENTRAL WASHINGTON UNIVERSITY					
Lower Division	$ 912	$ 235	$ 1,147	$ 1,116	$ 2,263
Upper Division	1,458	343	1,801	1,613	3,414
Average Undergraduate	1,202	292	1,494	1,380	2,875
Grad 1	1,563	340	1,903	1,623	3,526
Grad 2	1,543	282	1,825	1,583	3,407
Average Graduate	1,560	331	1,891	1,617	3,508
Average All Levels	1,225	295	1,520	1,395	2,915
WESTERN WASHINGTON UNIVERSITY					
Lower Division	$ 751	$ 187	$ 938	$ 807	$ 1,745
Upper Division	1,509	398	1,907	1,434	3,341
Average Undergraduate	1,080	279	1,359	1,080	2,439
Grad 1	2,108	584	2,692	1,808	4,501
Grad 2	3,295	876	4,171	2,863	7,035
Average Graduate	2,261	622	2,884	1,945	4,828
Average All Levels	1,137	295	1,433	1,121	2,554
THE EVERGREEN STATE COLLEGE					
Lower Division	$ 1,466	$ 325	$ 1,791	$ 2,698	$ 4,489
Upper Division	1,428	339	1,767	2,653	4,420
Average All Levels	1,443	333	1,776	2,670	4,447

* In addition, this includes other wages and salaries, equipment, and current expenses.

TABLE 10
(Cont.)

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs	Full Cost Per FTE Student
THREE STATE INSTITUTIONS					
Lower Division	$ 829	$ 203	$ 1,034	$ 991	$ 2,024
Upper Division	1,442	340	1,782	1,554	3,336
Average Undergraduate	1,126	270	1,396	1,263	2,660
Grad 1	1,749	392	2,141	1,728	3,869
Grad 2	2,135	475	2,610	2,083	4,694
Average Graduate	1,809	405	2,214	1,782	3,996
Average All Levels	1,169	278	1,448	1,297	2,745
FOUR STATE INSTITUTIONS					
Lower Division	$ 875	$ 212	$ 1,089	$ 1,115	$ 2,204
Upper Division	1,440	340	1,780	1,683	3,463
Average Undergraduate	1,156	276	1,432	1,397	2,830
Grad 1	1,749	392	2,141	1,728	3,869
Grad 2	2,135	475	2,610	2,083	4,694
Average Graduate	1,809	405	2,214	1,782	3,996
Average All Levels	1,194	283	1,478	1,420	2,897

* In addition, this includes other wages and salaries, equipment, and current expenses.

TABLE 11

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	TA/RA	Full-Time	TA/RA	Average
EASTERN WASHINGTON UNIVERSITY							
Lower Division	26.0	$ 890	94%	6%	$ 23,650	$ 14,302	$ 23,091
Upper Division	17.7	1,342	99	1	23,835	15,498	23,778
Average Undergraduate	21.0	1,122	97	3	23,765	14,483	23,509
Grad 1	15.6	1,575	100	0	24,576	0	24,576
Grad 2	13.6	1,800	100	0	24,438	0	24,438
Average Graduate	15.2	1,614	100	0	24,550	0	24,550
Average All Levels	20.3	1,165	98	2	23,858	14,483	23,630
CENTRAL WASHINGTON UNIVERSITY							
Lower Division	25.8	$ 912	100%	0%	$ 23,523	$ 0	$ 23,523
Upper Division	16.1	1,458	100	0	23,490	0	23,490
Average Undergraduate	19.6	1,202	100	0	23,502	0	23,502
Grad 1	15.3	1,563	100	0	23,934	0	23,934
Grad 2	17.7	1,543	100	0	27,292	0	27,292
Average Graduate	15.6	1,560	100	0	24,395	0	24,395
Average All Levels	19.2	1,225	100	0	23,571	0	23,571
WESTERN WASHINGTON UNIVERSITY							
Lower Division	29.4	$ 751	90%	10%	$ 22,855	$ 15,161	$ 22,075
Upper Division	15.5	1,509	97	3	23,540	15,094	23,307
Average Undergraduate	21.1	1,080	94	6	23,275	15,142	22,807
Grad 1	11.9	2,108	100	0	25,139	0	25,139
Grad 2	7.1	3,295	100	0	23,301	0	23,301
Average Graduate	11.0	2,261	100	0	24,771	0	24,771
Average All Levels	20.2	1,137	95	5	23,415	15,142	22,982
THE EVERGREEN STATE COLLEGE							
Lower Division	16.6	$ 1,466	100%	0%	$ 24,288	$ 0	$ 24,288
Upper Division	15.4	1,428	100	0	21,977	0	21,977
Average All Levels	15.8	1,443	100	0	22,828	0	22,828

TABLE 11
(Cont.)

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	TA/RA	Full-Time	TA/RA	Average
THREE STATE INSTITUTIONS							
Lower Division	27.4	$ 829	94%	6%	$ 23,274	$ 14,923	$ 22,752
Upper Division	16.3	1,442	99	1	23,609	15,153	23,496
Average Undergraduate	20.6	1,126	97	3	23,483	14,981	23,208
Grad 1	14.1	1,749	100	0	24,638	--	24,638
Grad 2	11.4	2,135	100	0	24,443	--	24,443
Average Graduate	13.6	1,809	100	0	24,602	--	24,602
Average All Levels	20.0	1,169	97	3	23,591	14,981	23,339
FOUR STATE INSTITUTIONS							
Lower Division	26.2	$ 875	94%	6%	$ 23,397	$ 14,923	$ 22,929
Upper Division	16.2	1,440	99	1	23,405	15,153	23,308
Average Undergraduate	20.0	1,156	97	3	23,402	14,981	23,161
Grad 1	14.1	1,749	100	0	24,638	--	24,638
Grad 2	11.4	2,135	100	0	24,443	--	24,443
Average Graduate	13.6	1,809	100	0	24,602	--	24,602
Average All Levels	19.5	1,194	97	3	23,505	14,981	23,282

TABLE 12

ACADEMIC YEAR 1978-79
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

UNDERGRADUATE

		Central WA University	Eastern WA University	The Evergreen State College	Western WA University
0100	Agriculture and Natural Resources	$ --	$ --	$ --	$ --
0200	Architecture and Environmental Design	--	1,075	--	--
0300	Area Studies	2,106	--	--	--
0400	Biological Sciences	2,011	1,608	--	1,609
0500	Business and Management	940	1,024	--	958
0600	Communications	1,362	1,208	--	1,690
0700	Computer and Information Sciences	1,301	--	--	--
0800	Education	1,534	1,199	--	1,721
0900	Engineering	--	1,404	--	--
1000	Fine and Applied Arts	1,778	1,722	--	1,617
1100	Foreign Language	2,053	1,751	--	1,521
1200	Health Professions	--	--	--	--
1300	Home Economics	1,327	1,494	--	1,392
1400	Law	--	--	--	--
1500	Letters	1,431	1,340	--	1,334
1600	Library Science	--	--	--	--
1700	Mathematics	1,069	1,182	--	938
1800	Military Sciences	--	674	--	--
1900	Physical Sciences	2,427	1,555	--	1,591
2000	Psychology	1,372	999	--	1,488
2100	Public Affairs and Services	1,243	1,386	--	--
2200	Social Sciences	1,520	1,430	--	1,030
4900	Interdisciplinary Studies	1,652	N/C	1,776	1,569

N/C Not comparable.

TABLE 13

ACADEMIC YEAR 1978-79
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

GRADUATE

		Central WA University	Eastern WA University	The Evergreen State College	Western WA University
0100	Agriculture and Natural Resources	$ --	$ --	$ -- *	$ --
0200	Architecture and Environmental Design	--	2,622	--	--
0300	Area Studies	--	--	--	--
0400	Biological Sciences	2,682	3,337	--	5,466
0500	Business and Management	1,081	1,989	--	2,690*
0600	Communications	--	2,122	--	--
0700	Computer and Information Sciences	--	--	--	--
0800	Education	1,358	1,387	--	2,168
0900	Engineering	--	--	--	--
1000	Fine and Applied Arts	2,363	3,578	--	3,049
1100	Foreign Language	--	9,705*	--	5,307*
1200	Health Professions	--	--	--	--
1300	Home Economics	1,995	--	--	--
1400	Law	--	--	--	--
1500	Letters	5,268	3,619	--	2,836
1600	Library Science	--	--	--	--
1700	Mathematics	5,937	5,272	--	6,196
1800	Military Sciences	--	--	--	--
1900	Physical Sciences	1,475*	2,668	--	7,598
2000	Psychology	2,639	1,625	--	3,131
2100	Public Affairs and Services	--	1,469	--	--
2200	Social Sciences	2,044	2,598	--	2,900
4900	Interdisciplinary Studies	1,708	--	--	5,670*

* Direct cost amounts reflect less than 2 FTE students.

TABLE 14

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT STUDENTS BY DISCIPLINE CATEGORY
REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE
1978-79 UNIT EXPENDITURES STUDY

		Undergraduate FTE Students*				Graduate FTE Students**		
		Central	Eastern	Western	TESC	Central	Eastern	Western
0100	Agriculture and Natural Resources	--	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	29.7	--	--	--	9.2	--
0300	Area Studies	2.9	--	--	--	--	--	--
0400	Biological Sciences	194.3	220.3	300.3	--	5.7	12.8	13.6
0500	Business and Management	627.7	636.5	638.8	--	6.4	80.4	.1
0600	Communications	50.3	212.9	75.6	--	--	2.6	--
0700	Computer and Information Sciences	43.2	--	--	--	--	--	--
0800	Education	1,384.8	1,209.7	1,121.5	--	184.3	106.3	245.7
0900	Engineering	--	43.1	--	--	--	.9	--
1000	Fine and Applied Arts	490.7	443.0	710.4	--	42.8	16.7	15.1
1100	Foreign Language	140.3	140.7	294.7	--	--	.6	.3
1200	Health Professions	--	--	--	--	--	--	--
1300	Home Economics	139.9	88.0	111.9	--	13.1	--	--
1400	Law	--	--	--	--	--	--	--
1500	Letters	460.5	479.7	696.3	--	5.9	13.8	21.4
1600	Library Science	--	--	--	--	--	--	--
1700	Mathematics	238.1	358.8	695.5	--	3.1	4.5	2.8
1800	Military Sciences	4.2	19.6	--	--	--	--	--
1900	Physical Sciences	212.1	371.7	745.2	--	.6	28.5	24.2
2000	Psychology	397.3	384.1	506.4	--	63.9	72.9	51.4
2100	Public Affairs and Services	102.9	120.9	--	--	--	160.4	--
2200	Social Sciences	719.8	790.7	1,728.6	--	5.8	21.7	48.6
4900	Interdisciplinary Studies	49.7	19.5	750.7	2,016.7	23.3	--	.6
	TOTAL	5,258.7	5,568.9	8,375.9	2,016.7	354.9	531.3	423.8

* Average annual student credit hours divided by (÷) fifteen (15).

** Average annual student credit hours divided by (÷) ten (10).

TABLE 15

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT FACULTY BY DISCIPLINE CATEGORY
REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE
1978-79 UNIT EXPENDITURES STUDY

		Undergraduate FTE Faculty				Graduate FTE Faculty		
		Central	Eastern	Western	TESC	Central	Eastern	Western
0100	Agriculture and Natural Resources	--	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	1.50	--	--	--	1.13	--
0300	Area Studies	.17	--	--	--	--	--	--
0400	Biological Sciences	10.61	10.05	15.79	--	.44	1.27	2.31
0500	Business and Management	22.82	25.85	23.25	--	.26	5.74	.01
0600	Communications	2.80	8.76	4.19	--	--	.20	--
0700	Computer and Information Sciences	1.04	--	--	--	--	--	--
0800	Education	73.02	49.45	67.18	--	8.02	4.59	15.90
0900	Engineering	--	1.23	--	--	--	--	--
1000	Fine and Applied Arts	32.06	28.92	41.93	--	3.87	2.24	1.60
1100	Foreign Language	9.08	9.29	17.82	--	--	.21	.07
1200	Health Professions	--	--	--	--	--	--	--
1300	Home Economics	7.23	5.00	5.56	--	1.03	--	--
1400	Law	--	--	--	--	--	--	--
1500	Letters	23.92	24.55	33.04	--	1.07	1.81	2.11
1600	Library Science	--	--	--	--	--	--	--
1700	Mathematics	8.33	14.99	24.01	--	.66	.90	.69
1800	Military Sciences	--	--	--	--	--	--	--
1900	Physical Sciences	15.15	17.17	34.52	--	.02	2.54	5.55
2000	Psychology	17.92	12.75	25.34	--	5.66	4.11	5.25
2100	Public Affairs and Services	4.46	7.05	--	--	--	8.25	--
2200	Social Sciences	37.80	40.43	65.19	--	.37	1.87	5.08
4900	Interdisciplinary Studies	2.60	8.84	38.98	127.47	1.27	.06	.12
	TOTAL	269.01	265.83	396.80	127.47	22.67	34.92	38.69

1978-79 UNIT EXPENDITURES STUDY

DOCTORAL UNIVERSITY ANALYSIS

DOCTORAL UNIVERSITY ANALYSIS

The supporting detail for the universities is presented in Tables 16 through 21.

In Table 16 the expenditure data for undergraduate instruction indicate similar cost patterns for the two universities. At the graduate level, however, Washington State University's overall costs are somewhat higher than the comparable costs at the University of Washington.

In Table 17, the lower student/faculty ratio for the graduate level courses for both universities is one of the major contributing factors to the higher instructional costs per FTE student indicative of these levels.

Tables 18 and 19 provide the discipline detail for the two universities by undergraduate and graduate levels, respectively. Table 20 includes both undergraduate and graduate full-time equivalent students by the major discipline categories used in the study. Table 21 provides both undergraduate and graduate level full-time equivalent faculty for the corresponding major discipline categories.

It should be kept in mind that all the averages are weighted. The influence of this is especially true in the graduate area for the two universities where the number of FTE graduate students at the University of Washington is over three times as large as the comparable total for Washington State University.

TABLE 16

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
UNIVERSITY OF WASHINGTON					
Lower Division	$ 839	$ 323	$ 1,162	$ 780	$ 1,941
Upper Division	1,952	662	2,614	1,568	4,181
Average Undergraduate	1,308	466	1,774	1,112	2,886
Grad 1	2,525	765	3,291	1,932	5,223
Grad 2	3,443	1,143	4,586	2,531	7,117
Average Graduate	2,795	876	3,670	2,108	5,778
Average All Levels	1,602	547	2,148	1,309	3,457
WASHINGTON STATE UNIVERSITY					
Lower Division	$ 715	$ 156	$ 871	$ 910	$ 1,781
Upper Division	1,605	463	2,068	1,808	3,876
Average Undergraduate	1,082	282	1,365	1,280	2,645
Grad 1	2,972	1,072	4,044	3,163	7,206
Grad 2	3,553	1,763	5,316	3,972	9,289
Average Graduate	3,220	1,367	4,586	3,508	8,094
Average All Levels	1,316	401	1,717	1,524	3,241
TWO UNIVERSITY AVERAGE					
Lower Division	$ 791	$ 259	$ 1,050	$ 830	$ 1,880
Upper Division	1,822	587	2,410	1,658	4,067
Average Undergraduate	1,222	396	1,619	1,176	2,794
Grad 1	2,614	826	3,440	2,176	5,616
Grad 2	3,477	1,334	4,810	2,973	7,784
Average Graduate	2,894	991	3,884	2,435	6,319
Average All Levels	1,500	495	1,995	1,385	3,381

* In addition, this includes other wages and salaries, equipment, and current expenses.

** Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE 17

ACADEMIC YEAR 1978-79
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	TA/RA	Full-Time	TA/RA	Average
UNIVERSITY OF WASHINGTON							
Lower Division	30.5	$ 839	64%	36%	$ 26,700	$ 23,438	$ 25,535
Upper Division	13.8	1,952	88	12	27,500	23,670	27,023
Average Undergraduate	20.2	1,308	79	21	27,249	23,513	26,451
Grad 1	11.3	2,525	97	3	28,810	23,432	28,636
Grad 2	8.1	3,443	98	2	28,104	23,492	28,013
Average Graduate	10.2	2,795	97	3	28,500	23,447	28,408
Average All Levels	16.9	1,602	85	15	27,739	23,517	27,095
WASHINGTON STATE UNIVERSITY							
Lower Division	31.5	$ 715	62%	38%	$ 23,720	$ 20,474	$ 22,498
Upper Division	15.2	1,605	86	14	25,136	20,779	24,420
Average Undergraduate	21.8	1,082	75	25	24,655	20,592	23,636
Grad 1	9.3	2,972	96	4	27,910	22,050	27,661
Grad 2	7.9	3,553	99	1	28,135	39,359	28,211
Average Graduate	8.7	3,220	97	3	28,017	24,143	27,917
Average All Levels	18.7	1,316	80	20	25,620	20,702	24,647
TWO UNIVERSITY AVERAGE							
Lower Division	30.8	$ 791	64%	36%	$ 25,063	$ 22,289	$ 24,396
Upper Division	14.3	1,822	86	14	26,693	22,463	26,107
Average Undergraduate	20.8	1,222	77	23	26,341	22,354	25,435
Grad 1	10.9	2,614	97	3	28,604	23,041	28,410
Grad 2	8.1	3,477	98	2	28,114	25,615	28,075
Average Graduate	9.8	2,894	97	3	28,409	23,621	28,279
Average All Levels	17.5	1,500	83	17	27,061	22,415	26,282

TABLE 18

ACADEMIC YEAR 1978-79
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

UNDERGRADUATE

		University of Washington	Washington State University
0100	Agriculture and Natural Resources	$ 2,622	$ 1,552
0200	Architecture and Environmental Design	2,652	--
0300	Area Studies	3,136	--
0400	Biological Sciences	2,511	1,467
0500	Business and Management	1,424	1,168
0600	Communications	1,469	786
0700	Computer and Information Sciences	2,297	1,173
0800	Education	2,450	1,608
0900	Engineering	2,553	1,979
1000	Fine and Applied Arts	2,637	1,622
1100	Foreign Language	2,250	1,577
1200	Health Professions	--	--
1300	Home Economics	2,523	1,190
1400	Law	1,459	--
1500	Letters	1,612	1,217
1600	Library Science	9,139	--
1700	Mathematics	1,026	826
1800	Military Sciences	--	--
1900	Physical Sciences	1,387	1,441
2000	Psychology	931	729
2100	Public Affairs and Services	3,612	1,061
2200	Social Sciences	1,376	1,335
4900	Interdisciplinary Studies	2,307	7,212

TABLE 19

ACADEMIC YEAR 1978-79
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

GRADUATE

		University of Washington	Washington State University
0100	Agriculture and Natural Resources	$ 4,573	$ 4,434
0200	Architecture and Environmental Design	3,229	--
0300	Area Studies	6,784	--
0400	Biological Sciences	4,235	4,590
0500	Business and Management	2,649	2,861
0600	Communications	4,087	--
0700	Computer and Information Sciences	4,577	5,922
0800	Education	2,771	3,578
0900	Engineering	4,106	4,805
1000	Fine and Applied Arts	4,230	3,773
1100	Foreign Language	5,297	7,217
1200	Health Professions	--	--
1300	Home Economics	4,355	4,495
1400	Law	3,073	--
1500	Letters	3,305	5,101
1600	Library Science	4,535	--
1700	Mathematics	8,271	7,262
1800	Military Sciences	--	--
1900	Physical Sciences	4,072	4,759
2000	Psychology	4,593	3,415
2100	Public Affairs and Services	2,982	2,662
2200	Social Sciences	3,955	4,398
4900	Interdisciplinary Studies	9,042	--

TABLE 20

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT STUDENTS BY DISCIPLINE CATEGORY
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY
1978-79 UNIT EXPENDITURES STUDY

		Undergraduate FTE Students*		Graduate FTE Students**	
		UW	WSU	UW	WSU
0100	Agriculture and Natural Resources	607.3	715.7	219.7	202.6
0200	Architecture and Environmental Design	483.4	--	182.8	--
0300	Area Studies	90.0	--	9.4	--
0400	Biological Sciences	720.5	1,088.5	167.2	249.9
0500	Business and Management	1,787.8	1,291.4	534.1	72.0
0600	Communications	690.8	424.1	28.5	--
0700	Computer and Information Sciences	85.5	241.5	62.8	35.2
0800	Education	727.3	1,189.7	732.1	239.7
0900	Engineering	1,872.8	1,085.2	470.9	146.9
1000	Fine and Applied Arts	1,386.2	558.1	188.2	45.7
1100	Foreign Language	1,216.4	348.3	134.5	10.6
1200	Health Professions	--	--	--	--
1300	Home Economics	157.9	487.0	22.1	27.1
1400	Law	4.0	--	635.1	--
1500	Letters	2,413.7	1,350.1	252.2	97.6
1600	Library Science	29.3	--	99.9	--
1700	Mathematics	1,759.3	904.8	78.6	31.3
1800	Military Sciences	49.5	--	--	--
1900	Physical Sciences	2,303.7	1,042.1	477.9	145.5
2000	Psychology	1,201.7	600.7	134.6	99.1
2100	Public Affairs and Services	133.4	105.1	539.4	16.6
2200	Social Sciences	3,877.5	1,845.7	355.5	217.1
4900	Interdisciplinary Studies	241.2	49.0	52.1	--
	TOTAL	21,839.2	13,327.0	5,377.6	1,636.9

* Average annual student credit hours divided by (÷) fifteen (15).

** Average annual student credit hours divided by (÷) ten (10).

TABLE 21

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT FACULTY BY DISCIPLINE CATEGORY
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY
1978-79 UNIT EXPENDITURES STUDY

		Undergraduate FTE Faculty		Graduate FTE Faculty	
		UW	WSU	UW	WSU
0100	Agriculture and Natural Resources	35.31	32.85	22.16	21.14
0200	Architecture and Environmental Design	39.19	--	18.02	--
0300	Area Studies	8.40	--	1.87	--
0400	Biological Sciences	52.67	44.71	19.92	25.03
0500	Business and Management	72.72	55.70	39.98	5.98
0600	Communications	26.01	11.95	3.47	--
0700	Computer and Information Sciences	4.67	8.31	6.82	4.58
0800	Education	51.68	63.09	58.33	20.32
0900	Engineering	113.84	64.29	45.47	17.18
1000	Fine and Applied Arts	107.02	32.00	23.76	5.32
1100	Foreign Language	81.58	21.46	21.20	2.28
1300	Home Economics	11.96	21.33	2.86	3.86
1400	Law	.13	--	43.72	--
1500	Letters	112.04	64.78	24.79	16.92
1600	Library Science	5.89	--	9.96	--
1700	Mathematics	53.93	27.14	19.31	6.86
1800	Military Sciences	--	--	--	--
1900	Physical Sciences	94.46	41.65	57.33	18.65
2000	Psychology	31.44	13.44	18.54	8.86
2100	Public Affairs and Services	12.85	4.31	42.32	1.57
2200	Social Sciences	149.87	90.13	40.91	30.23
4900	Interdisciplinary Studies	14.13	13.05	8.26	--
	Subtotal	1,079.79	610.19	529.03	188.78
1200	Health Professions				
	TOTAL				

1978-79 UNIT EXPENDITURES STUDY

FACULTY STAFFING: PERCENT OF FORMULA ANALYSIS

FACULTY STAFFING - PERCENT OF FORMULA ANALYSIS

Since the current overall formula ratios are based on an analysis of actual instructional patterns observed in 1968 and these ratios reflect an average for all disciplines, one of the uses of the Unit Expenditures Studies, therefore, has been to compare the way resources are allocated in the budget process and how they are ultimately used or expended by each of the institutions. This is done to determine if any major imbalances are developing among institutions due to shifts in student demand resulting in changes in enrollment patterns at one or more institutions or in terms of institutional resource allocation decisions.

In the current budgeting process, several disciplines at the two doctoral universities have much more favorable ratios for their lower and upper division course levels. At the lower division, the "high cost"* discipline ratios at 100 percent of formula funding provide one FTE faculty member for every 180 student credit hours. This compares to a ratio of 300 for all other disciplines at the lower division level. The comparable ratios for upper division student credit hours are 105 and 165 respectively.

Since the last Unit Expenditures Study, there has been considerable discussion regarding actual resource allocation to the "high cost" disciplines by the two doctoral universities. This report is intended to provide information on experienced per student allocation patterns and does not deal with the policy aspects of such patterns.

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* High cost disciplines at the University of Washington include Engineering, Architecture, Forestry, and Fisheries. In addition to the Engineering discipline at Washington State University, one-half of the Agricultural discipline is funded as a high cost discipline.

The discipline-by-discipline review of faculty entitlement and faculty FTE allocations found in Tables 22 through 27 does provide an insight into how each of the four-year institutions expend their faculty resources. In addition, the distribution of overall faculty entitlement at a particular institution must take into account types of instruction, available facilities, and discipline interest. It is, therefore, reasonable to expect variations from the overall formula ratios due to specific institutional decisions, needs, and circumstances in any given academic year.

TABLE 22

UNIVERSITY OF WASHINGTON
FACULTY STAFFING: PERCENT OF FORMULA ANALYSIS

	Discipline	Faculty at 100 Percent of Formula[1] (FTE's)	Faculty at 70 Percent of Formula (FTE's)	Actual Assigned Faculty[2] (FTE's)	Percent of Formula (%)	Difference From Formula Entitlement (FTE's)	Percent of Formula Entitlement
01	Agriculture and Natural Resources*	118.9	83.2	57.5	48.3	- 25.7	69*
02	Architecture and Environmental Design*	95.1	66.6	59.3	62.3	- 7.3	89*
03	Area Studies	7.6	5.3	12.3	160.8	+ 7.0	232
04	Biological Sciences	77.4	54.2	74.7	96.5	+ 20.5	138
05	Business and Management	216.3	151.4	117.5	54.3	- 33.9	78
06	Communications	51.9	36.3	30.3	58.4	- 6.0	83
07	Computer and Information Sciences	17.0	11.9	11.5	67.8	- .4	97
08	Education	175.4	122.8	110.3	62.9	- 12.5	98
09	Engineering*	309.8	216.9	164.9	53.2	- 52.0	76*
10	Fine and Applied Arts	123.5	86.5	132.9	107.6	+ 46.4	154
11	Foreign Language	96.0	67.2	107.4	111.9	+ 40.2	160
13	Home Economics	18.0	12.6	15.7	86.9	+ 3.1	125
14	Law	92.6	64.8	43.9	47.3	- 20.9	68
15	Letters	188.8	132.2	141.3	74.9	+ 9.1	107
16	Library Science	17.0	11.9	16.5	97.2	+ 4.6	139
17	Mathematics	110.0	77.0	75.0	68.2	- 2.0	97
18	Military Sciences	3.6	2.5	--	--	--	--
19	Physical Sciences	216.0	151.2	156.7	72.6	+ 5.5	104
20	Psychology	98.6	69.0	51.2	52.0	- 17.8	74
21	Public Affairs and Services	89.9	62.9	55.2	61.4	- 7.7	88
22	Social Sciences	318.7	223.1	195.8	61.4	- 27.4	88
49	Interdisciplinary Studies	23.7	16.7	22.4	93.6	+ 5.7	134
	TOTAL/OVERALL	2,487.5	1,741.3	1,673.2	67.3[3]	- 68.1	96

*High cost areas.

[1]Formula factors:

	High Cost	Regular Cost
Lower Division	180	300
Upper Division	105	165
500	70	70
600+	50	50

[2]The reported FTE faculty include Departmental Administration and exclude FTE faculty assigned to research projects to fulfill institutionally agreed to cost sharing commitments.

[3]The University of Washington was budgeted at 70 percent of formula based on contract enrollment assumptions.

TABLE 23

WASHINGTON STATE UNIVERSITY
FACULTY STAFFING: PERCENT OF FORMULA ANALYSIS

	Discipline	Faculty at 100 Percent of Formula[1] (FTE's)	Faculty at 70 Percent of Formula (FTE's)	Actual Assigned Faculty[2] (FTE's)	Percent of Formula (%)	Difference From Formula Entitlement (FTE's)	Percent of Formula Entitlement
01	Agriculture and Natural Resources*	107.7	75.4	58.2	54.1	- 17.2	77*
04	Biological Sciences	114.2	79.9	74.7	65.5	- 5.2	93
05	Business and Management	104.8	73.4	63.7	60.8	- 9.7	87
06	Communications	28.1	19.7	12.5	44.4	- 7.2	63
07	Computer and Information Sciences	20.3	14.2	13.4	66.1	- .8	94
08	Education	126.4	88.5	85.4	67.6	- 3.1	96
09	Engineering**	159.3	111.5	85.0	53.5	- 26.5	76**
10	Fine and Applied Arts	46.9	32.8	38.3	81.7	+ 5.5	117
11	Foreign Language	23.3	16.3	24.2	103.9	+ 7.9	148
13	Home Economics	37.2	26.0	27.6	71.7	+ 1.6	106
15	Letters	94.4	66.1	83.7	88.6	+ 17.6	127
17	Mathematics	54.0	37.8	34.5	63.9	- 3.3	91
19	Physical Sciences	84.9	59.4	62.3	73.4	+ 2.9	105
20	Psychology	54.2	37.9	22.8	42.1	- 15.1	60
21	Public Affairs and Services	10.6	7.4	6.4	60.0	- 1.0	86
22	Social Sciences	160.6	112.4	124.6	77.6	+ 12.2	111
49	Interdisciplinary Studies	4.5	3.2	13.6	304.5	+ 10.4	425
	TOTAL/OVERALL	1,231.4	862.0	830.0	67.4[3]	- 32.0	96

*This area was split 50/50 between regular cost and high cost by the Legislature.

**High cost area.

[1]Formula factors:

	High Cost	Regular Cost
Lower Division	180	300
Upper Division	105	165
500	70	70
600+	50	50

[2]The reported FTE faculty include Departmental Administration and exclude FTE faculty assigned to research projects to fulfill institutionally agreed to cost sharing commitments.

[3]Washington State University was budgeted at 70 percent of formula based on contract enrollment assumptions.

TABLE 24

CENTRAL WASHINGTON UNIVERSITY
FACULTY STAFFING: PERCENT OF FORMULA ANALYSIS

	Discipline	Faculty at 100 Percent of Formula[1] (FTE's)	Faculty at 72 Percent of Formula (FTE's)	Actual Assigned[2] Faculty (FTE's)	Percent of Formula (%)	Difference From Formula Entitlement (FTE's)	Percent of Formula Entitlement
03	Area Studies	.3	.2	.2	65.4	0	1
04	Biological Sciences	14.2	10.2	11.4	80.1	+ 1.2	112
05	Business and Management	52.2	37.6	23.1	44.3	- 14.5	61
06	Communications	3.4	2.4	3.1	93.1	+ .7	129
07	Computer and Information Sciences	2.5	1.8	1.0	41.8	- .8	56
08	Education	139.2	100.2	87.3	62.7	- 12.9	87
10	Fine and Applied Arts	37.4	26.9	36.8	98.4	+ 9.9	137
11	Foreign Language	7.7	5.5	9.3	120.5	+ 3.8	169
13	Home Economics	11.4	8.2	8.7	76.6	+ .5	106
15	Letters	32.0	23.0	26.1	81.5	+ 3.1	113
17	Mathematics	12.9	9.3	9.1	70.3	- .2	98
18	Military Sciences	.4	.3	N/A	N/A	--	--
19	Physical Sciences	13.6	9.8	15.6	115.0	+ 5.8	159
20	Psychology	39.3	28.3	24.0	61.0	- 4.3	85
21	Public Affairs and Services	8.4	6.0	4.9	58.6	- 1.1	82
22	Social Sciences	49.8	35.9	40.1	80.6	+ 4.2	112
49	Interdisciplinary Studies	6.9	5.0	4.5	65.4	- .5	90
	TOTAL/OVERALL	431.4	310.6	305.4	70.8[3]	- 5.1	98

[1]Formula factors:

	Regular Cost
Lower Division	300
Upper Division	165
500	70
600+	50

[2]The reported FTE faculty include Departmental Administration and exclude FTE faculty assigned to research projects to fulfill institutionally agreed to cost sharing commitments.

[3]Central Washington University was budgeted at 72 percent of formula based on contract enrollment assumptions.

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TABLE 25

EASTERN WASHINGTON UNIVERSITY
FACULTY STAFFING: PERCENT OF FORMULA ANALYSIS

	Discipline	Faculty at 100 Percent of Formula[1] (FTE's)	Faculty at 72 Percent of Formula (FTE's)	Actual Assigned Faculty[2] (FTE's)	Percent of Formula (%)	Difference From Formula Entitlement (FTE's)	Percent of Formula Entitlement
02	Architecture and Environmental Design	4.0	2.9	2.6	65.3	- .3	91
04	Biological Sciences	17.3	12.4	11.8	68.5	- .6	95
05	Business and Management	60.5	43.6	32.6	53.8	- 11.0	75
06	Communications	17.3	12.4	10.5	60.6	- 2.0	84
08	Education	112.9	81.3	55.5	49.2	- 25.7	68
09	Engineering	3.5	2.5	1.7	50.0	- .8	69
10	Fine and Applied Arts	34.9	25.1	32.7	93.6	+ 7.6	130
11	Foreign Language	7.9	5.7	10.0	127.2	+ 4.3	177
13	Home Economics	7.2	5.2	5.5	76.0	+ .3	106
15	Letters	31.2	22.5	27.4	87.6	+ 4.9	122
17	Mathematics	20.4	14.7	16.4	80.3	+ 1.7	112
18	Military Sciences	1.4	1.0	N/A	N/C	- 1.0	N/C
19	Physical Sciences	27.0	19.4	21.2	78.6	+ 1.8	109
20	Psychology	40.0	28.8	17.9	44.6	- 11.0	62
21	Public Affairs and Services	34.4	24.8	15.3	44.4	- 9.5	62
22	Social Sciences	55.4	39.9	44.8	80.9	+ 4.9	112
49	Interdisciplinary Studies	1.5	1.1	9.4	N/C	+ 8.4	N/C
	TOTAL/OVERALL	476.8	343.3	315.3	66.1[3]	- 28.0	92

[1]Formula factors:

	Regular Cost
Lower Division	300
Upper Division	165
500	70
600+	50

[2]The reported FTE faculty include Departmental Administration and exclude FTE faculty assigned to research projects to fulfill institutionally agreed to cost sharing commitments.

[3]Eastern Washington University was budgeted at 72 percent of formula based on contract enrollment assumptions.

N/C Not comparable.
N/A Not available.

TABLE 26

WESTERN WASHINGTON UNIVERSITY
FACULTY STAFFING: PERCENT OF FORMULA ANALYSIS

	Discipline	Faculty at 100 Percent of Formula[1] (FTE's)	Faculty at 72 Percent of Formula (FTE's)	Actual Assigned Faculty[2] (FTE's)	Percent of Formula (%)	Difference From Formula Entitlement (FTE's)	Percent of Formula Entitlement
04	Biological Sciences	22.7	16.3	18.6	82.0	+ 2.3	114
05	Business and Management	49.5	35.6	24.8	50.0	- 10.8	70
06	Communications	5.7	4.1	4.7	82.9	+ .6	115
08	Education	123.0	88.6	84.6	68.8	- 4.0	95
10	Fine and Applied Arts	49.1	35.4	45.0	91.6	+ 9.6	127
11	Foreign Language	17.4	12.5	18.4	105.6	+ 5.9	147
13	Home Economics	7.6	5.5	6.1	80.0	+ .6	111
15	Letters	47.5	34.2	36.7	77.1	+ 2.5	107
17	Mathematics	38.6	27.8	25.2	65.3	- 2.6	91
19	Physical Sciences	47.8	34.4	41.6	87.0	+ 7.2	121
20	Psychology	46.0	33.1	31.1	67.6	- 2.0	94
22	Social Sciences	125.0	90.0	73.3	58.6	- 16.7	81
49	Interdisciplinary Studies	51.8	37.3	39.6	76.6	+ 2.3	106
	TOTAL/OVERALL	631.5	454.7	449.5	71.2[3]	- 5.2	99

[1]Formula factors:

	Regular Cost
Lower Division	300
Upper Division	165
500	70
600+	50

[2]The reported FTE faculty include Departmental Administration and exclude FTE faculty assigned to research projects to fulfill institutionally agreed to cost sharing commitments.

[3]Western Washington University was budgeted at 72 percent of formula based on contract enrollment assumptions.

TABLE 27

THE EVERGREEN STATE COLLEGE
1978-79

STUDENT CREDIT HOUR DISTRIBUTION

Course Level	Student Credit Hours	Percentage Distribution
Lower Division	11,655	38.5%
Upper Division	18,596	61.5%
Total	30,251	100.0%

FORMULA FACULTY ANALYSIS

	Discipline	Faculty at 100 Percent of Formula[1] (FTE's)	Faculty at 72 Percent of Formula (FTE's)	Actual Assigned Faculty[2] (FTE's)	Percent of Formula (%)	Difference from Formula Entitlement (FTE's)	Percent of Formula Entitlement
49	Interdisciplinary Studies						
	Lower Division	38.8	28.0	46.9	120.9	+ 18.9	167.5
	Upper Division	112.7	81.2	80.5	71.4	- .7	99.1
	TOTAL/OVERALL	151.5	109.2	127.4	84.1[3]	+ 18.2	116.7

[1]Formula factors:

	Regular Cost
Lower Division	300
Upper Division	165

[2]The reported FTE faculty include Departmental Administration and exclude FTE faculty assigned to research projects to fulfill institutionally agreed to cost sharing commitments.

[3]The Evergreen State College was budgeted at 72 percent of formula based on contract enrollment assumptions.

1978-79 UNIT EXPENDITURES STUDY

HEALTH SCIENCE DISCIPLINE CATEGORY ANALYSIS

HEALTH SCIENCES CATEGORY ANALYSIS BY DISCIPLINE

Table 28 displays student credit hours and faculty distribution, the total direct instructional costs, cost per FTE student, and FTE student/faculty ratio for health service disciplines. The information is displayed by discipline and institution.

The University of Washington offers course work in all of the listed health sciences disciplines except veterinary medicine. Washington State University offers some course work in medicine under the WAMI Program, nursing in conjunction with the Intercollegiate Center for Nursing Education (ICNE), pharmacy, speech and audiology, and veterinary medicine. Speech and audiology and health professions - general are offered at Central. Nursing, in association with the ICNE, dental hygiene, and speech and audiology are offered at Eastern. Western offers course work in nursing and speech pathology and audiology.

The differences in offerings and programs in terms of scope, size, level of offerings, and approach are such that any comparisons between the regional university costs and doctoral university costs should be done with the utmost caution. To a lesser extent, this is also true of comparisons between and among institutions of the same general type.

TABLE 28

ACADEMIC YEAR 1978-79
DETAIL OF HEALTH SCIENCES EXPENDITURES

	Student Credit Hour Distribution		Faculty Distribution			Direct Instruction		FTE Student
	Undergraduate	Graduate	Undergraduate	Graduate	Other*	Total Dollars	Cost Per FTE Student	Faculty Ratio
Nursing								
University of Washington	71%	29%	58%	28%	14%	$2,282,332	4,672	5.8
Western Washington University	100%	--	100%	--	--	1,549,066	7,661	4.1
Eastern Washington University	100%	--	**	**	**	--	--	--
Dentistry								
University of Washington	89%	11%	70%	15%	15%	3,604,750	5,878	7.3
Medicine								
University of Washington	21%	79%	8%	33%	59%	8,035,178	5,017	12.2
Washington State University	--	100%	--	91%	9%	286,093	5,923	8.9
Pharmacy								
University of Washington	93%	7%	68%	15%	17%	960,072	4,742	10.3
Washington State University	95%	5%	85%	12%	3%	675,730	3,173	12.0
Dental Hygiene								
University of Washington	100%	--	79%	--	21%	199,685	8,607	5.0
Eastern Washington University	100%	--	93%	--	7%	190,657	3,620	7.0
Speech and Audiology								
University of Washington	72%	28%	43%	55%	2%	712,305	3,465	9.7
Washington State University	86%	14%	69%	28%	3%	810,103	5,797	8.4
Central Washington University	82%	18%	59%	39%	2%	57,690	2,713	8.9
Eastern Washington University	80%	20%	58%	28%	14%	88,961	1,538	16.0
Western Washington University	75%	25%	60%	33%	7%	294,795	2,492	16.1
Veterinary Medicine								
Washington State University	64%	36%	54%	44%	2%	2,987,068	8,260	7.2
Other								
University of Washington[1]	38%	62%	15%	63%	22%	1,953,980	4,883	12.6
Central Washington University[2]	98%	2%	90%	--	10%	83,617	2,890	10.2

* Includes clinical and departmental administration faculty.
** Nursing faculty are assigned to the Intercollegiate Center for Nursing Education, not Eastern Washington University.

[1]This category is made up of the following programs: Public Health; Biomedical Communication; and General Health.

[2]This category is made up of the program -- Health Professions, General.

1978-79 UNIT EXPENDITURES STUDY

RESEARCH AND PUBLIC SERVICE ANALYSIS

RESEARCH AND PUBLIC SERVICE

Table 29 encompasses all research activity by fund source and expenditure subprogram categories. The Agricultural Research Centers and Institutes' subprogram is unique to Washington State University. The Other Institutes and Research Centers contains all research related program elements that are part of a formal research organization except those units specifically chartered to conduct agricultural research. The final subprogram (Individual or Project Research) contains the research program elements that are normally managed within the academic departments that have been created as a result of a contract, grant, or specific allocation of institutional resources, including cost sharing. A review of the detailed data indicates that the University of Washington and Washington State University identified $1,738,364 and $692,436 of their General Academic Instruction dollars as their respective cost sharing commitments to Grant and Contract research for 1978-79.

All six four-year institutions reported expenditures in the community service subprogram. Total dollars expended by institution are shown below.

Community Service Expenditures
1978-79

Institution	Expenditures		
	State Funds	Dedicated Local Fund - 149	Total
University of Washington	$ 328,002	$ 1,417,060	$ 1,745,062
Washington State University	1,353,034[1]	--	1,353,034
Central Washington University	136,409	--	136,409
Eastern Washington University	487,567	--	487,567
Western Washington University	66,722	--	66,722
The Evergreen State College	4,101	--	4,101

[1] Includes $557 in federal funds.

TABLE 29

RESEARCH EXPENDITURES BY
SUBPROGRAM AND FUND SOURCE
1978-79

	State Funds	Federal and Other Funds	Total
Agricultural Research Centers and Institutes			
Washington State University	--	--	$ 11,682,554[1]
Other Institutes and Research Centers			
University of Washington	$ 80,555	$ 394,050[2]	$ 474,605
Washington State University	2,133,911	--	2,133,911
Eastern Washington University	40,845	--	40,845
Western Washington University	72,263	--	72,263
Individual and Project Research			
University of Washington	$ 4,204,225	$ 65,427,376[3]	$ 69,631,601
Washington State University	--	14,586,503[3]	14,586,503
Central Washington University	25,566	42,885	68,451
Eastern Washington University	--	132,208	132,208
Western Washington University	28,614	1,026,564	1,055,178
The Evergreen State College	--	6,242	6,242

[1]Includes both federal and state matching funds.

[2]Medical aid and accident funds.

[3]State funded share not identified separately.

1978-79 UNIT EXPENDITURES STUDY

DEPARMENTAL ADMINISTRATION ANALYSIS

DEPARTMENTAL ADMINISTRATION ANALYSIS

In 1976-77, the Washington Legislature through its Legislative Budget Committee asked the Council to report on the amount of departmental administration for 1976-77. This request was incorporated into the Unit Expenditures Study data base and the full-time equivalents and related dollars are now uniquely identified within the direct instruction subprogram.

Table 30 shows total FTE by institution and total direct cost dollars for 1978-79. The administrative structure for The Evergreen State College is such that no departmental administrative activities are identified in the data base. In the case of the community colleges, only dollars are identified.

TABLE 30

DEPARTMENTAL ADMINISTRATION
1978-79 UNIT EXPENDITURES STUDY

	FTEF	Total Direct Instructional Dollars
University of Washington	43.58	$ 1,532,683
Washington State University	31.00	985,500
Central Washington University	13.66	440,346
Eastern Washington University	14.50	375,084
Western Washington University	14.00	344,543
Community Colleges	*	2,269,442

* The community college system did not separately identify full-time equivalent faculty (FTEF).

1978-79 UNIT EXPENDITURES STUDY

COMPARISONS:

1976-77 Vis-a-Vis 1978-79

UNIT EXPENDITURES STUDY COMPARISONS

As one would expect with the inflationary economy and budgets that have reflected this phenomenon, overall expenditures were higher for 1978-79 over the 1976-77 instructional expenditures (Table 31). For instance, the community college system increased by 25.9 percent ($1,751 vis-a-vis $1,391). The overall weighted average for the regional universities and The Evergreen State College increased by 13.4 percent ($2,897 vis-a-vis $2,555). The comparable increase for the two doctoral universities was 21.1 percent ($3,381 vis-a-vis $2,791). These increases compare to the Consumer Price Index increase of 16.8 percent for the 1976-77-1978-79 period.

TABLE 31

UNIT EXPENDITURES STUDY COMPARISONS
1976-77 AND 1978-79

	Student/Faculty Ratios		Direct Costs		Full Costs	
	1976-77	1978-79	1976-77	1978-79	1976-77	1978-79
All Community Colleges	23.0*	20.7	$ 797	$ 1,000	$ 1,391	$ 1,751
Eastern Washington University	18.8	20.3	$ 1,227	$ 1,405	$ 2,514	$ 2,864
Central Washington University	18.2	19.2	$ 1,371	$ 1,520	$ 2,650	$ 2,915
Western Washington University	19.3	20.2	$ 1,240	$ 1,433	$ 2,278	$ 2,554
Three Institution Average	18.8	20.0	$ 1,274	$ 1,448	$ 2,457	$ 2,745
The Evergreen State College	19.6*	15.8	$ 1,325	$ 1,776	$ 3,382	$ 4,447
Four Institution Average	18.9	19.5	$ 1,279	$ 1,478	$ 2,555	$ 2,897
University of Washington	16.3	16.9	$ 1,805	$ 2,148	$ 2,895	$ 3,457
Washington State University	19.9	18.7	$ 1,336	$ 1,717	$ 2,603	$ 3,241
Two University Average	17.6	17.5	$ 1,638	$ 1,995	$ 2,791	$ 3,381

* The Evergreen State College and the Community College System did not separately identify and consequently did not report any faculty positions in academic administration.

RELATIONSHIP OF 1978-79 UNIT EXPENDITURES STUDY

TO TUITION AND FEE LEGISLATION

RELATIONSHIP OF 1978-79 UNIT EXPENDITURES STUDY TO TUITION AND FEE LEGISLATION

The process outlined in Table 32 for the two universities was used to establish the tuition and fee levels as directed in RCW 28B.15.075. The instruction costs were determined using the contracted enrollments and state general fund dollars budgeted for the current biennium less the 2.5 percent biennial reductions. The calculations were based on the relationships and factors established in the Council's 1978-79 Unit Expenditures Study and the actual 1978-79 expenditure patterns in the program areas.

Table 33 reflects a decision on the part of the Council and eventually the Governor and Legislature to include all General Academic Instruction expenditures in the cost base for calculating the cost of instruction. The difference between Tables 32 and 33 is that in Table 33 faculty research and public service allocations are included in the general academic instruction totals. It should also be noted that this approach has a slight impact on the redistribution of support costs.

Tables 34 and 35 were developed to provide similar cost base information for the regional universities and the community college system in order to calculate their respective tuition and operating fee levels.

Table 36 provides the calculation process used by the 1981 Legislature to establish the 1981-82 and 1982-83 rates. Table 37 displays the tuition and fee rates that evolved from this approach and reflects a 75/25 percent phase-in.

TABLE 32

CALCULATION OF 1979-81 OPERATING COSTS OF INSTRUCTION
PER FULL-TIME EQUIVALENT UNDERGRADUATE STUDENT
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY
RCW 28B.15.075

		1978-79 Actual	1979-81 Budgeted
A.	Direct Costs		
1.	Total Academic Instruction (1978-79 Actual and 1979-81 Budgeted)	$ 89,645,997	$196,717,000*
2.	Academic Instruction as reported in the 1978-79 Unit Expenditures Study (UES)	84,193,276	
3.	Relationship: A2 ÷ A1	.939	.939
4.	1979-81 Direct Instructional Costs		$184,717,263
B.	Indirect Costs		
1.	"Overhead" - Budget Programs 04, 05, 06, 08, and 09**	$105,570,373	$225,113,000*
2.	Overhead Allocated to Instruction in the 1978-79 UES	58,420,685	
3.	Relationship B2 ÷ B1	.553	.553
4.	1979-81 Indirect Costs		$124,487,489
C.	Enrollment		
1.	Average Annual FTE (1978-79 UES) and 1979-81 Contracted Levels	42,181	85,369
D.	Cost Per Student Calculations - All Levels		
1.	Direct Cost Per FTE Student (A2 ÷ C1)	$ 1,996	$ 2,164
2.	Indirect Cost Per FTE Student (B2 ÷ C1)	1,385	1,458
3.	Total Cost Per FTE Student - All Levels	$ 3,381	$ 3,622
E.	Cost Per FTE Undergraduate Student		
1.	1978-79 Total Cost Per FTE Undergraduate Student from UES	$ 2,794	
2.	Cost Per FTE Undergraduate Student Relationship - All Levels (E1 ÷ D3)	.826	.826
3.	Full Instructional Cost Per FTE Undergraduate Student 1979-81 - Combined Universities		$ 2,992

* These amounts reflect a 2½ percent biennial reduction in the institutional budgets.

** 04 - Primary Support; 05 - Libraries; 06 - Student Services; 08 - Administration; and 09 - Plant Operation and Maintenance.

NOTE: Numbers vary slightly from those contained in Table 1 on Page A-1 of the Council report entitled: "Tuition and Fee Policy Recommendations 1981-83" due to updated information received from the University of Washington.

TABLE 33

CALCULATION OF 1979-81 OPERATING COSTS OF INSTRUCTION
PER FULL-TIME EQUILVALENT UNDERGRADUATE STUDENT
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY

		1978-79 Actual	1979-81 Budgeted
A.	Direct Costs		
1.	Total Academic Instruction (1978-79 Actual and 1979-81 Budgeted)	$ 89,645,997	$196,717,000*
2.	Total Academic Instruction (1978-79 Actual)	89,645,997	
3.	Relationship: A2 ÷ A1	1.00	1.00
4.	1979-81 Direct Instructional Costs		$190,717,000
B.	Indirect Costs		
1.	"Overhead" - Budget Programs 04, 05, 06, 08, and 09**	$105,570,373	$225,113,000*
2.	Overhead Allocated to Instruction in the 1978-79 UES	57,996,127	
3.	Relationship B2 ÷ B1	.549	.549
4.	1979-81 Indirect Costs		$123,587,000
C.	Enrollment		
1.	Average Annual FTE (1978-79 UES) and 1979-81 Contracted Levels	42,181	85,369
D.	Cost Per Student Calculations - All Levels		
1.	Direct Cost Per FTE Student (A2 ÷ C1)	$ 2,125	$ 2,304
2.	Indirect Cost Per FTE Student (B2 ÷ C1)	1,375	1,448
3.	Total Cost Per FTE Student - All Levels	$ 3,500	$ 3,752
E.	Cost Per FTE Undergraduate Student		
1.	1978-79 Total Cost Per FTE Undergraduate Student from UES	$ 2,910	
2.	Cost Per FTE Undergraduate Student Relationship - All Levels (E1 ÷ D3)	.831	.831
3.	Full Instructional Cost Per FTE Undergraduate Student 1979-81 - Combined Universities		$ 3,118

* These amounts reflect both the 1½ percent biennial reduction mandated by Executive Order and an additional 1 percent biennial reduction now pending.

** 04 - Primary Support; 05 - Libraries; 06 - Student Services; 08 - Administration; and 09 - Plant Operation and Maintenance.

SOURCE: Council report entitled: "Tuition and Fee Policy Recommendations 1981-83", Page A-3, November, 1980.

TABLE 34

CALCULATION OF 1979-81 OPERATING COSTS OF INSTRUCTION
PER FULL-TIME EQUILVALENT UNDERGRADUATE STUDENT
REGIONAL UNIVERSITIES

		1978-79 Actual	1979-81 Budgeted
A.	Direct Costs		
1.	Total Academic Instruction (1978-79 Actual and 1979-81 Budgeted)	$ 31,036,707	$ 76,734,000*
2.	Total Academic Instruction (1978-79 Actual)	31,036,707	
3.	Relationship: A2 ÷ A1	1.00	1.00
4.	1979-81 Direct Instructional Costs		$ 76,734,000
B.	Indirect Costs		
1.	"Overhead" - Budget Programs 04, 05, 06, 08, and 09**	$ 35,050,411	$ 75,547,061
2.	Overhead Allocated to Instruction in the 1978-79 UES	26,463,060	
3.	Relationship B2 ÷ B1	.755	.755
4.	1979-81 Indirect Costs		$ 57,047,954
C.	Enrollment		
1.	Average Annual FTE (1978-79 UES) and 1979-81 Contracted Levels	20,514	42,478
D.	Cost Per Student Calculations - All Levels		
1.	Direct Cost Per FTE Student (A2 ÷ C1)	$ 1,513	$ 1,806
2.	Indirect Cost Per FTE Student (B2 ÷ C1)	1,290	1,343
3.	Total Cost Per FTE Student - All Levels	$ 2,803	$ 3,149
E.	Cost Per FTE Undergraduate Student		
1.	1978-79 Total Cost Per FTE Undergraduate Student from UES	$ 2,694	
2.	Cost Per FTE Undergraduate Student Relationship - All Levels (E1 ÷ D3)	.961	.961
3.	Full Instructional Cost Per FTE Undergraduate Student 1979-81 - Combined Universities		$ 3,026

* These amounts reflect a 2½ percent biennial reduction in the institutional budgets.

** 04 - Primary Support; 05 - Libraries; 06 - Student Services; 08 - Administration; and 09 - Plant Operation and Maintenance.

TABLE 35

CALCULATION OF 1979-81 OPERATING COSTS OF INSTRUCTION
PER FULL-TIME EQUIVALENT UNDERGRADUATE STUDENT
COMMUNITY COLLEGE SYSTEM
COUNCIL FOR POSTSECONDARY EDUCATION RECOMMENDATIONS

1979-81 Budgeted Levels: $376,631,284*	
Less known and anticipated Budgeted Adjustments (.975)** ($376,631,284 X .975) =	$367,215,502
Less calculated amount for Financial Aid and Community Relation Expenditures. 1978-79 Unit Expenditures Study Factor (.978)*** ($367,215,502 X .978) =	$359,136,761
1979-81 Contracted Enrollment: 182,004	
1979-81 Operating Cost of Instruction ($359,136,761 ÷ 182,004) =	$ 1,974

* The dollar total was obtained from the Office of Financial Management report entitled, "1981-83 Budget Forecast, All Budgeted Operating Expenditures By Agency, Program, Fund, and Sub-Fund." The budgeted level includes total state and local funds for the 1979-81 biennium for the Instruction, Public Service, Primary Support, Libraries, Student Services, Institutional Support, and Plant Operations and Maintenance Programs.

** Reflects both the 1½ percent biennial reduction mandated by Executive Order and an additional 1 percent biennial reduction now pending.

*** Financial Aid Administration and Community Relations expenditures (non-instructional expenditures) are excluded from the operating cost of instruction calculation per the Unit Expenditures Study guidelines.

SOURCE: Council report entitled: "Tuition and Fee Policy Recommendations 1981-83", Page A-4, November, 1980.

TABLE 36

CALCULATION OF TUITION AND OPERATING FEE RATES

Doctoral University Operating Cost of Instruction - Table 33 - $ 3,118
Regional University Operating Cost of Instruction - Table 34 - $ 3,026
Community College Operating Cost of Instruction - Table 35 - $ 1,974

	Rate Calculation	1982-83 Tuition and Operating Fee Rate*	1979-81 Tuition and Operating Fee Rate	Difference
DOCTORAL UNIVERSITIES				
Resident Rates				
Undergraduate	($3,118 X .33)	$ 1,038.00	$ 570.00	$ 468.00
Graduate	($1,038 X 1.20)	$ 1,248.00	$ 654.00	$ 594.00
Professional	($1,038 X 2.00)	$ 2,079.00	$ 912.00	$ 1,167.00
Nonresident Rates				
Undergraduate	(Table 33 rounded)	$ 3,117.00	$ 2,277.00	$ 840.00
Graduate	($3,117 X 1.2)	$ 3,741.00	$ 2,619.00	$ 1,122.00
Professional	($3,117 X 2.0)	$ 6,237.00	$ 3,642.00	$ 2,595.00
REGIONAL UNIVERSITIES & TESC				
Resident Rates				
Undergraduate	($3,026 X .25)	$ 757.50	$ 456.00	$ 301.50
Graduate	($757.50 X 1.2)	$ 907.50	$ 522.00	$ 385.50
Nonresident Rates				
Undergraduate	(Table 34 rounded)	$ 3,025.50	$ 1,821.00	$ 1,204.50
Graduate	($3,026 X 1.20)	$ 3,631.50	$ 2,094.00	$ 1,537.50
COMMUNITY COLLEGES				
Undergraduate Resident Rates	($1,974 X .23)	$ 454.50	$ 255.00	$ 199.50
Undergraduate Nonresident Rates	(Table 35 rounded)	$ 1,972.50	$ 1,137.00	$ 835.50

* Numbers have been rounded.

TABLE 37

DISTRIBUTION OF ACADEMIC YEAR STUDENT CHARGES

Category	Tuition			Operating Fee			Services & Activities Fee*			Totals		
	1980-81	1981-82	1982-83	1980-81	1981-82	1982-83	1980-81	1981-82	1982-83	1980-81	1981-82	1982-83
Doctoral Universities												
Resident Undergraduate	$ 117	$ 120	$ 120	$ 453	$ 801	$ 918	$ 117	$ 138	$ 138	$ 687	$1,059	$1,176
Resident Graduate	117	120	120	537	981	1,128	117	138	138	771	1,239	1,386
Resident MD/DDS/DVM	333	342	342	579	1,449	1,737	117	138	138	1,029	1,929	2,217
Nonresident Undergraduate	345	354	354	1,932	2,556	2,763	117	138	138	2,394	3,048	3,255
Nonresident Graduate	345	354	354	2,274	3,108	3,387	117	138	138	2,736	3,600	3,879
Nonresident MD/DDS/DVM	543	555	555	3,099	5,037	5,682	117	138	138	3,759	5,730	6,375
Vietnam Veterans												
Undergraduate/Graduate	117	N/C	N/C	294	N/C	N/C	117	N/C	N/C	528	N/C	N/C
Professional	333	N/C	N/C	324	N/C	N/C	117	N/C	N/C	774	N/C	N/C
Regional Universities/TESC												
Resident Undergraduate	$ 75	$ 76.50	$ 76.50	$ 381	$ 606	$ 681	$ 162	$ 184.50	$ 184.50	$ 618	$ 867	$ 942
Resident Graduate	75	76.50	76.50	447	735	831	162	184.50	184.50	684	996	1,092
Nonresident Undergraduate	288	295.50	295.50	1,533	2,430	2,730	162	184.50	184.50	1,983	2,910	3,210
Nonresident Graduate	288	295.50	295.50	1,806	2,955	3,336	162	184.50	184.50	2,256	3,435	3,816
Vietnam Veterans												
Undergraduate/Graduate	75	N/C	N/C	222	N/C	N/C	162	N/C	N/C	459	N/C	N/C
Community Colleges												
Residents	$ 124.50	$ 127.50	$ 127.50	$ 130.50	$ 279	$ 327	$ 51	$ 64.50	$ 64.50	$ 306	$ 471	$ 519
Nonresidents	394.50	403.50	403.50	742.50	1,362	1,569	51	64.50	64.50	1,188	1,830	2,037
Vietnam Veterans	105.00	N/C	N/C	96.00	N/C	N/C	51	N/C	N/C	252	N/C	N/C

N/C No Change.

* The totals reflect the maximum increases authorized by the Legislature. These are:

Doctoral Universities	$ 138.00
Regional Universities/TESC	184.50
Community Colleges	64.50

107 Since the loan program is based on a 2¼ percent funding level for each fee category, services and activities fees will need to go up by at least the following amounts:

Doctoral Universities	$ 3.00 to $ 120.00 total
Regional Universities/TESC	$ 4.50 to $ 166.50 total
Community Colleges	$ 1.50 to $ 52.50 total

SOURCE: Council report entitled: "Summary of Legislative Action", Page 14, June, 1981.

APPENDIX A

Individual Community College Detail

TABLE A-1

COMMUNITY COLLEGE DETAIL
DETAIL OF INSTRUCTIONAL EXPENDITURES
ACADEMIC YEAR 1978-79

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student*	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
PENINSULA										
Academic	534	16.3	$ 1,139	$ 1,371	$ 2,398	55%	45%	$ 24,028	$ 11,740	$ 18,552
Vocational	598	16.5	979	1,151	2,054	49%	51%	22,485	10,143	16,149
Academic Year Total	1,132	16.4	$ 1,054	$ 1,255	$ 2,216	52%	48%	$ 23,268	$ 10,845	$ 17,290
GRAYS HARBOR										
Academic	722	19.2	$ 1,094	$ 1,213	$ 2,423	74%	26%	$ 24,504	$ 11,215	$ 21,042
Vocational	580	17.8	864	1,200	2,240	50%	50%	20,863	9,915	15,419
Academic Year Total	1,302	18.6	$ 991	$ 1,208	$ 2,342	63%	37%	$ 23,155	$ 10,405	$ 18,432
OLYMPIC										
Academic	1,951	19.8	$ 891	$ 1,064	$ 1,852	64%	36%	$ 22,182	$ 9,569	$ 17,668
Vocational	1,479	19.3	934	1,165	1,961	61%	39%	21,207	13,129	18,031
Academic Year Total	3,430	19.6	$ 910	$ 1,108	$ 1,898	63%	37%	$ 21,769	$ 11,211	$ 17,827
SKAGIT VALLEY										
Academic	1,402	19.3	$ 805	$ 934	$ 1,796	46%	54%	$ 23,314	$ 8,756	$ 15,510
Vocational	1,197	18.4	820	925	1,771	53%	47%	20,849	8,634	15,058
Academic Year Total	2,599	18.8	$ 812	$ 930	$ 1,785	49%	51%	$ 22,072	$ 8,702	$ 15,297
EVERETT										
Academic	2,065	20.2	$ 947	$ 1,160	$ 1,762	67%	33%	$ 24,006	$ 9,352	$ 19,910
Vocational	2,158	20.6	813	1,000	1,574	59%	41%	21,299	10,262	16,773
Academic Year Total	4,223	20.4	$ 879	$ 1,078	$ 1,666	63%	37%	$ 22,720	$ 9,858	$ 17,929
EDMONDS										
Academic	1,428	25.1	$ 741	$ 897	$ 1,722	61%	39%	$ 23,014	$ 11,696	$ 18,587
Vocational	1,326	23.0	697	853	1,623	46%	54%	21,868	11,019	16,012
Academic Year Total	2,754	24.0	$ 720	$ 876	$ 1,674	53%	47%	$ 22,517	$ 11,301	$ 17,291

* Includes departmental administration.

TABLE A-1
(Cont.)

COMMUNITY COLLEGE DETAIL
DETAIL OF INSTRUCTIONAL EXPENDITURES
ACADEMIC YEAR 1978-79

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student*	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
CENTRAL SEATTLE										
Academic	2,613	25.2	$ 796	$ 909	$ 1,469	62%	38%	$ 24,656	$ 12,386	$ 20,020
Vocational	2,711	19.1	1,029	1,393	2,052	64%	36%	22,777	13,962	19,646
Academic Year Total	5,324	21.7	$ 915	$ 1,158	$ 1,766	64%	36%	$ 23,555	$ 13,272	$ 19,804
NORTH SEATTLE										
Academic	1,474	21.0	$ 913	$ 1,105	$ 1,833	60%	40%	$ 23,135	$ 13,367	$ 19,206
Vocational	2,083	22.6	809	1,096	1,732	56%	44%	21,600	14,032	18,288
Academic Year Total	3,557	21.9	$ 852	$ 1,100	$ 1,774	58%	42%	$ 22,286	$ 13,758	$ 18,685
SOUTH SEATTLE										
Academic	677	20.2	$ 762	$ 981	$ 1,960	46%	54%	$ 19,870	$ 11,708	$ 15,424
Vocational	2,405	20.8	821	1,176	1,961	54%	46%	20,625	12,884	17,061
Academic Year Total	3,082	20.7	$ 808	$ 1,133	$ 1,961	52%	48%	$ 20,477	$ 12,584	$ 16,694
SHORELINE										
Academic	3,008	24.3	$ 738	$ 992	$ 1,465	68%	32%	$ 21,298	$ 10,678	$ 17,926
Vocational	1,711	17.7	980	1,234	1,856	57%	43%	20,762	12,778	17,346
Academic Year Total	4,719	21.4	$ 826	$ 1,080	$ 1,605	63%	37%	$ 21,086	$ 11,755	$ 17,672
BELLEVUE										
Academic	2,580	24.8	$ 686	$ 857	$ 1,554	51%	49%	$ 23,427	$ 10,338	$ 17,039
Vocational	1,573	18.5	805	978	1,742	35%	65%	22,193	10,894	14,894
Academic Year Total	4,153	22.0	$ 731	$ 902	$ 1,625	44%	56%	$ 22,981	$ 10,627	$ 16,074
HIGHLINE										
Academic	2,707	22.4	$ 832	$ 962	$ 1,585	65%	35%	$ 22,764	$ 10,945	$ 18,653
Vocational	1,998	20.6	731	955	1,555	43%	57%	19,597	11,620	15,060
Academic Year Total	4,705	21.6	$ 789	$ 959	$ 1,573	55%	45%	$ 21,666	$ 11,328	$ 17,052

* Includes departmental administration

TABLE A-1
(Cont.)

COMMUNITY COLLEGE DETAIL
DETAIL OF INSTRUCTIONAL EXPENDITURES
ACADEMIC YEAR 1978-79

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student*	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
GREEN RIVER										
Academic	1,957	22.5	$ 872	$ 1,041	$ 1,813	55%	45%	$ 25,224	$ 12,719	$ 19,590
Vocational	1,980	20.7	842	1,010	1,772	48%	52%	24,031	11,366	17,421
Academic Year Total	3,937	21.5	$ 857	$ 1,026	$ 1,792	51%	49%	$ 24,641	$ 11,961	$ 18,455
FORT STEILACOOM										
Academic	2,669	27.7	$ 562	$ 750	$ 1,401	48%	52%	$ 22,362	$ 9,236	$ 15,595
Vocational	1,533	21.7	657	944	1,655	42%	58%	20,782	9,430	14,249
Academic Year Total	4,202	25.2	$ 597	$ 821	$ 1,494	46%	54%	$ 21,743	$ 9,323	$ 15,025
CENTRALIA										
Academic	1,309	18.9	$ 824	$ 1,001	$ 1,794	46%	54%	$ 22,527	$ 9,609	$ 15,561
Vocational	694	16.0	992	1,323	2,310	62%	38%	20,349	8,350	15,828
Academic Year Total	2,003	17.8	$ 882	$ 1,113	$ 1,973	52%	48%	$ 21,527	$ 9,225	$ 15,664
OLYMPIA TECHNICAL										
Academic	--	--	--	--	--	--	--	--	--	--
Vocational	1,503	18.7	$ 809	$ 999	$ 1,926	53%	47%	$ 20,033	$ 9,709	$ 15,135
Academic Year Total	1,503	18.7	$ 809	$ 999	$ 1,926	53%	47%	$ 20,033	$ 9,709	$ 15,135
LOWER COLUMBIA										
Academic	1,000	18.6	$ 965	$ 1,119	$ 2,057	69%	31%	$ 22,089	$ 8,998	$ 17,984
Vocational	1,066	17.0	890	1,125	1,977	54%	46%	20,647	8,551	15,101
Academic Year Total	2,066	17.7	$ 926	$ 1,122	$ 2,016	61%	39%	$ 21,396	$ 8,716	$ 16,429
CLARK										
Academic	2,377	23.9	$ 659	$ 861	$ 1,508	49%	51%	$ 23,028	$ 8,618	$ 15,740
Vocational	1,801	18.6	803	1,031	1,750	52%	48%	20,326	9,033	14,926
Academic Year Total	4,178	21.3	$ 721	$ 927	$ 1,612	51%	49%	$ 21,658	$ 8,817	$ 15,330

* Includes departmental administration

TABLE A-1
(Cont.)

COMMUNITY COLLEGE DETAIL
DETAIL OF INSTRUCTIONAL EXPENDITURES
ACADEMIC YEAR 1978-79

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student*	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
WENATCHEE VALLEY										
Academic	1,071	19.3	$ 851	$ 957	$ 1,827	68%	32%	$ 21,089	$ 6,374	$ 16,412
Vocational	765	15.0	920	1,204	2,199	63%	37%	17,436	7,639	13,840
Academic Year Total	1,837	17.3	$ 880	$ 1,060	$ 1,982	66%	34%	$ 19,411	$ 7,024	$ 15,182
YAKIMA VALLEY										
Academic	1,673	20.7	$ 909	$ 1,047	$ 1,770	66%	34%	$ 24,042	$ 8,577	$ 18,798
Vocational	1,279	16.0	944	1,202	1,963	49%	51%	22,086	8,565	15,139
Academic Year Total	2,952	18.4	$ 924	$ 1,114	$ 1,853	57%	43%	$ 23,219	$ 8,570	$ 16,981
SPOKANE										
Academic	1,519	23.6	$ 777	$ 990	$ 1,762	75%	25%	$ 20,279	$ 12,755	$ 18,370
Vocational	4,741	20.9	866	1,176	1,823	70%	30%	19,826	14,110	18,113
Academic Year Total	6,260	21.5	$ 845	$ 1,131	$ 1,808	71%	29%	$ 19,932	$ 13,848	$ 18,170
SPOKANE FALLS										
Academic	3,659	21.6	$ 687	$ 866	$ 1,440	45%	55%	$ 22,331	$ 8,579	$ 14,831
Vocational	2,717	20.6	675	967	1,569	42%	58%	19,475	9,861	13,835
Academic Year Total	6,376	21.1	$ 682	$ 909	$ 1,495	44%	56%	$ 21,138	$ 9,161	$ 14,417
BIG BEND										
Academic	538	17.7	$ 1,091	$ 1,172	$ 2,424	56%	44%	$ 22,567	$ 15,089	$ 19,293
Vocational	646	14.1	997	1,789	3,213	42%	58%	21,553	8,648	14,056
Academic Year Total	1,184	15.5	$ 1,039	$ 1,509	$ 2,855	48%	52%	$ 22,031	$ 10,795	$ 16,145
COLUMBIA BASIN										
Academic	1,512	22.0	$ 815	$ 1,009	$ 1,746	66%	34%	$ 22,729	$ 8,531	$ 17,910
Vocational	1,905	18.2	783	960	1,608	42%	58%	21,323	9,217	14,275
Academic Year Total	3,417	19.7	$ 797	$ 982	$ 1,669	51%	49%	$ 22,040	$ 9,026	$ 15,719

* Includes departmental administration

TABLE A-1
(Cont.)

COMMUNITY COLLEGE DETAIL
DETAIL OF INSTRUCTIONAL EXPENDITURES
ACADEMIC YEAR 1978-79

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student*	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
WALLA WALLA										
Academic	1,374	22.2	$ 610	$ 878	$ 1,687	51%	49%	$ 18,491	$ 8,512	$ 13,569
Vocational	1,513	19.0	799	897	1,751	67%	33%	$ 17,940	$ 9,420	$ 15,140
Academic Year Total	2,887	20.4	$ 709	$ 888	$ 1,721	60%	40%	$ 18,143	$ 8,932	$ 14,455
WHATCOM										
Academic	584	18.2	$ 874	$ 959	$ 2,238	37%	63%	$ 22,560	$ 11,999	$ 15,892
Vocational	407	27.5	557	650	1,659	35%	65%	24,501	10,348	15,321
Academic Year Total	991	21.1	$ 744	$ 832	$ 2,000	36%	64%	$ 23,152	$ 11,469	$ 15,712
TACOMA										
Academic	2,667	24.7	$ 760	$ 935	$ 1,585	50%	50%	$ 27,307	$ 10,095	$ 18,773
Vocational	754	18.5	840	1,093	1,953	40%	60%	24,411	9,560	15,515
Academic Year Total	3,421	23.0	$ 778	$ 968	$ 1,666	48%	52%	$ 26,638	$ 9,227	$ 17,879

* Includes departmental administration.

APPENDIX B

1978-79 UNIT EXPENDITURES STUDY

STUDENT CREDIT HOUR DISTRIBUTION

TABLE B-1

UNIVERSITY OF WASHINGTON

STUDENT CREDIT HOURS BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Total
0100	Agriculture and Natural Resources	2,076	7,033	622	1,575	11,306
0200	Architecture and Environmental Design	693	6,558	1,359	469	9,079
0300	Area Studies	712	638	87	7	1,444
0400	Biological Sciences	6,614	4,193	615	1,057	12,479
0500	Business and Management	8,898	17,919	5,035	306	32,158
0600	Communications	5,726	4,636	171	114	10,647
0700	Computer and Information Sciences	473	809	366	262	1,910
0800	Education	1,044	9,865	6,003	1,318	18,230
0900	Engineering	9,204	18,888	2,692	2,017	32,801
1000	Fine and Applied Arts	12,268	8,525	1,168	714	22,675
1100	Foreign Language	13,509	4,737	817	528	19,591
1200	Health Professions	632	1,330	632	116	2,710
1300	Home Economics	25	2,343	120	101	2,589
1400	Law	--	60	6,084	267	6,411
1500	Letters	26,739	9,467	1,444	1,081	38,731
1600	Library Science	--	440	986	13	1,439
1700	Mathematics	23,179	3,211	433	353	27,176
1800	Military Sciences	315	428	--	--	743
1900	Physical Sciences	29,022	5,533	1,722	3,057	39,334
2000	Psychology	11,927	6,098	878	468	19,371
2100	Public Affairs and Services	237	1,764	5,165	229	7,395
2200	Social Sciences	34,491	23,672	1,895	1,660	61,718
4900	Interdisciplinary Studies	2,354	1,264	352	169	4,139
	TOTAL	190,138	139,411	38,646	15,881	384,076

TABLE B-2

WASHINGTON STATE UNIVERSITY

STUDENT CREDIT HOURS BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Total
0100	Agriculture and Natural Resources	3,583	7,152	780	1,246	12,761
0200	Architecture and Environmental Design	--	--	--	--	--
0300	Area Studies	--	--	--	--	--
0400	Biological Sciences	10,131	6,197	1,249	1,250	18,827
0500	Business and Management	8,627	10,744	613	107	20,091
0600	Communications	3,844	2,518	--	--	6,362
0700	Computer and Information Sciences	2,826	796	181	171	3,974
0800	Education	7,411	10,435	1,665	732	20,243
0900	Engineering	5,029	11,249	895	574	17,747
1000	Fine and Applied Arts	4,043	4,328	337	120	8,828
1100	Foreign Language	3,689	1,536	70	36	5,331
1200	Health Professions	--	--	--	--	--
1300	Home Economics	4,240	3,065	158	113	7,576
1400	Law	--	--	--	--	--
1500	Letters	16,326	3,926	577	399	21,228
1600	Library Science	--	--	--	--	--
1700	Mathematics	12,188	1,384	229	84	13,885
1800	Military Sciences	--	--	--	--	--
1900	Physical Sciences	12,963	2,669	624	831	17,087
2000	Psychology	5,865	3,145	757	234	10,001
2100	Public Affairs and Services	663	914	76	90	1,743
2200	Social Sciences	16,079	11,607	1,179	992	29,857
4900	Interdisciplinary Studies	--	735	--	--	735
	TOTAL	117,507	82,400	9,390	6,979	216,276

TABLE B-3

CENTRAL WASHINGTON UNIVERSITY

STUDENT CREDIT HOURS BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Total
0100	Agriculture and Natural Resources	--	--	--	--	--
0200	Architecture and Environmental Design	--	--	--	--	--
0300	Area Studies	5	39	--	--	44
0400	Biological Sciences	1,711	1,203	45	12	2,971
0500	Business and Management	2,121	7,295	64	--	9,480
0600	Communications	447	307	--	--	754
0700	Computer and Information Sciences	527	121	--	--	648
0800	Education	5,443	15,329	1,515	328	22,615
0900	Engineering	--	--	--	--	--
1000	Fine and Applied Arts	4,954	2,407	403	25	7,789
1100	Foreign Language	1,850	254	--	--	2,104
1200	Health Professions	--	--	--	--	--
1300	Home Economics	1,193	905	121	10	2,229
1400	Law	--	--	--	--	--
1500	Letters	3,936	2,972	54	5	6,967
1600	Library Science	--	--	--	--	--
1700	Mathematics	3,373	199	23	8	3,603
1800	Military Sciences	--	63	--	--	63
1900	Physical Sciences	2,126	1,055	4	2	3,187
2000	Psychology	2,452	3,508	505	134	6,599
2100	Public Affairs and Services	352	1,192	--	--	1,544
2200	Social Sciences	6,060	4,737	45	13	10,855
4900	Interdisciplinary Studies	394	351	218	15	978
	TOTAL	36,944	41,937	2,997	552	82,430

TABLE B-4

EASTERN WASHINGTON UNIVERSITY

STUDENT CREDIT HOURS BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Total
0100	Agriculture and Natural Resources	--	--	--	--	--
0200	Architecture and Environmental Design	--	445	90	2	537
0300	Area Studies	--	--	--	--	--
0400	Biological Sciences	1,814	1,490	69	59	3,432
0500	Business and Management	3,240	6,307	799	5	10,351
0600	Communications	900	2,293	26	--	3,219
0700	Computer and Information Sciences	--	--	--	--	--
0800	Education	4,931	13,215	859	204	19,209
0900	Engineering	227	420	5	4	656
1000	Fine and Applied Arts	2,951	3,694	121	46	6,812
1100	Foreign Language	1,841	269	6	--	2,116
1200	Health Professions	--	--	--	--	--
1300	Home Economics	279	1,041	--	--	1,320
1400	Law	--	--	--	--	--
1500	Letters	5,308	1,888	114	24	7,334
1600	Library Science	--	--	--	--	--
1700	Mathematics	4,708	674	45	--	5,427
1800	Military Sciences	125	169	--	--	294
1900	Physical Sciences	4,205	1,371	180	105	5,861
2000	Psychology	2,361	3,400	528	201	6,490
2100	Public Affairs and Services	347	1,467	1,350	254	3,418
2200	Social Sciences	7,211	4,650	203	14	12,078
4900	Interdisciplinary Studies	114	179	--	--	293
	TOTAL	40,562	42,972	4,395	918	88,847

TABLE B-5

WESTERN WASHINGTON UNIVERSITY

STUDENT CREDIT HOURS BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Total
0100	Agriculture and Natural Resources	--	--	--	--	--
0200	Architecture and Environmental Design	--	--	--	--	--
0300	Area Studies	--	--	--	--	--
0400	Biological Sciences	2,516	1,988	84	52	4,640
0500	Business and Management	3,157	6,425	1	--	9,583
0600	Communications	442	692	--	--	1,134
0700	Computer and Information Sciences	--	--	--	--	--
0800	Education	5,786	11,036	2,163	294	19,279
0900	Engineering	--	--	--	--	--
1000	Fine and Applied Arts	6,472	4,184	142	9	10,807
1100	Foreign Language	3,452	968	3	--	4,423
1200	Health Professions	--	--	--	--	--
1300	Home Economics	952	727	--	--	1,679
1400	Law	--	--	--	--	--
1500	Letters	6,942	3,503	195	19	10,659
1600	Library Science	--	--	--	--	--
1700	Mathematics	9,180	1,253	26	2	10,461
1800	Military Sciences	--	--	--	--	--
1900	Physical Sciences	8,786	2,392	152	90	11,420
2000	Psychology	2,782	4,814	484	30	8,110
2100	Public Affairs and Services	--	--	--	--	--
2200	Social Sciences	14,425	11,504	434	52	26,415
4900	Interdisciplinary Studies	6,102	5,159	6	--	11,267
	TOTAL	70,994	54,645	3,690	548	129,877

APPENDIX C

FACULTY FULL-TIME EQUIVALENTS
BY COURSE LEVEL AND DISCIPLINE

TABLE C-1

FULL-TIME EQUIVALENT FACULTY BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

UNIVERSITY OF WASHINGTON

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Departmental Administration	Total
0100	Agriculture and Natural Resources	4.16	31.15	7.44	14.72	--	57.47
0200	Architecture and Environmental Design	.89	38.30	12.74	5.28	2.05	59.26
0300	Area Studies	2.41	5.99	1.15	.72	1.98	12.25
0400	Biological Sciences	17.46	35.21	9.54	10.38	2.08	74.67
0500	Business and Management	16.22	56.50	34.09	5.89	4.76	117.46
0600	Communications	9.34	16.67	1.80	1.67	.84	30.32
0700	Computer and Information Sciences	1.46	3.21	3.84	2.98	--	11.49
0800	Education	3.53	48.15	42.75	15.58	.28	110.29
0900	Engineering	26.13	87.71	24.28	21.19	5.57	164.88
1000	Fine and Applied Arts	50.75	56.27	14.12	9.64	2.11	132.89
1100	Foreign Language	46.08	35.50	13.07	8.13	4.58	107.36
1200	Health Professions	3.90	168.44	77.77	172.96	27.67	450.74
1300	Home Economics	.11	11.85	1.27	1.59	.83	15.65
1400	Law	--	.13	38.78	4.94	--	43.85
1500	Letters	69.52	42.52	15.71	9.08	4.50	141.33
1600	Library Science	--	5.89	9.33	.63	.69	16.54
1700	Mathematics	38.15	15.78	9.03	10.28	1.76	75.00
1800	Military Sciences	--	--	--	--	--	--
1900	Physical Sciences	56.58	37.88	22.65	34.68	4.94	156.73
2000	Psychology	12.15	19.29	10.56	7.98	1.26	51.24
2100	Public Affairs and Services	1.47	11.38	36.71	5.61	--	55.17
2200	Social Sciences	51.90	97.97	22.02	18.89	5.02	195.80
4900	Interdisciplinary Studies	6.56	7.57	4.37	3.89	--	22.39
	TOTAL	418.77	833.36	413.02	366.71	70.92	2,102.78

TABLE C-2

FULL-T.4E EQUIVALENT FACULTY BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

WASHINGTON STATE UNIVERSITY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Departmental Administration	Total
0100	Agriculture and Natural Resources	7.92	24.93	7.11	14.03	4.25	58.24
0200	Architecture and Environmental Design	--	--	--	--	--	--
0300	Area Studies	--	--	--	--	--	--
0400	Biological Sciences	19.54	25.17	9.46	15.57	5.00	74.74
0500	Business and Management	17.67	38.03	4.41	1.57	2.00	63.68
0600	Communications	4.23	7.72	--	--	.50	12.45
0700	Computer and Information Sciences	5.23	3.08	2.05	2.53	.50	13.39
0800	Education	25.30	37.79	12.62	7.70	2.00	85.41
0900	Engineering	15.86	48.43	9.91	7.27	3.50	84.97
1000	Fine and Applied Arts	12.26	19.74	4.23	1.09	1.00	38.32
1100	Foreign Language	9.55	11.91	1.96	.32	.50	24.24
1200	Health Professions	1.19	101.37	25.15	8.84	2.50	139.05
1300	Home Economics	6.34	14.99	2.20	1.66	1.50	26.69
1400	Law	--	--	--	--	--	--
1500	Letters	38.99	25.79	8.96	7.96	2.00	83.70
1600	Library Science	--	--	--	--	--	--
1700	Mathematics	18.81	8.33	5.17	1.69	.50	34.50
1800	Military Sciences	--	--	--	--	--	--
1900	Physical Sciences	24.53	17.12	9.63	9.02	2.00	62.30
2000	Psychology	5.77	7.67	6.46	2.40	.50	22.80
2100	Public Affairs and Services	1.74	2.57	.76	.81	.50	6.38
2200	Social Sciences	35.30	54.83	15.95	14.28	4.25	124.61
4900	Interdisciplinary Studies	--	13.05	--	--	.50	13.55
	TOTAL	250.23	462.52	126.03	96.74	33.50	969.02

TABLE C-3

FULL-TIME EQUIVALENT FACULTY BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

CENTRAL WASHINGTON UNIVERSITY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Departmental Administration	Total
0100	Agriculture and Natural Resources	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	--	--	--	--	--
0300	Area Studies	.15	.02	--	--	--	.17
0400	Biological Sciences	3.47	7.14	.38	.06	.30	11.35
0500	Business and Management	3.78	19.04	.26	--	.06	23.14
0600	Communications	1.22	1.58	--	--	.32	3.12
0700	Computer and Information Sciences	.73	.31	--	--	--	1.04
0800	Education	17.84	55.18	6.46	1.56	6.41	87.45
0900	Engineering	--	--	--	--	--	--
1000	Fine and Applied Arts	16.68	15.38	3.70	.17	.84	36.77
1100	Foreign Language	5.97	3.11	--	--	.21	9.29
1200	Health Professions	.35	3.64	.84	.09	.31	5.23
1300	Home Economics	2.70	4.53	.93	.10	.47	8.73
1400	Law	--	--	--	--	--	--
1500	Letters	10.02	13.90	.99	.08	1.09	26.08
1600	Library Science	--	--	--	--	--	--
1700	Mathematics	6.35	1.98	.52	.14	.11	9.10
1800	Military Sciences	--	--	--	--	--	--
1900	Physical Sciences	7.51	7.64	.01	.01	.45	15.62
2000	Psychology	2.76	15.16	4.97	.69	.39	23.97
2100	Public Affairs and Services	1.07	3.39	--	--	.46	4.92
2200	Social Sciences	14.07	23.73	.31	.06	1.96	40.13
4900	Interdisciplinary Studies	1.18	1.42	1.04	.25	.59	4.48
	TOTAL	95.85	177.15	20.41	3.21	13.97	310.59

TABLE C-4

FULL-TIME EQUIVALENT FACULTY BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

EASTERN WASHINGTON UNIVERSITY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Departmental Administration	Total
0100	Agriculture and Natural Resources	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	1.50	1.13	--	--	2.63
0300	Area Studies	--	--	--	--	--	--
0400	Biological Sciences	4.16	5.89	.57	.70	.50	11.82
0500	Business and Management	6.43	19.52	5.50	.24	1.00	32.59
0600	Communications	2.88	5.88	.20	--	1.50	10.46
0700	Computer and Information	--	--	--	--	--	--
0800	Education	15.17	34.28	3.56	1.03	1.50	55.54
0900	Engineering	.59	.64	--	--	.50	1.73
1000	Fine and Applied Arts	5.56	23.36	2.14	.10	1.50	32.66
1100	Foreign Language	6.45	2.84	.21	--	.50	10.00
1200	Health Professions	--	9.11	.95	.06	1.00	11.12
1300	Home Economics	1.30	3.70	--	--	.50	5.50
1400	Law	--	--	--	--	--	--
1500	Letters	15.85	8.70	1.81	--	1.00	27.36
1600	Library Science	--	--	--	--	--	--
1700	Mathematics	10.64	4.35	.90	--	.50	16.39
1800	Military Sciences	--	--	--	--	--	--
1900	Physical Sciences	9.28	7.89	1.45	1.09	1.50	21.21
2000	Psychology	2.85	9.90	2.96	1.15	1.00	17.86
2100	Public Affairs and Services	1.57	5.48	6.13	2.12	--	15.30
2200	Social Sciences	15.04	25.39	1.54	.33	2.50	44.80
4900	Interdisciplinary Studies	6.43	2.41	.06	--	.50	9.40
	TOTAL	104.20	170.74	29.11	6.82	15.50	326.37

TABLE C-5

FULL-TIME EQUIVALENT FACULTY BY LEVEL AND DISCIPLINE
1978-79 UNIT EXPENDITURES STUDY

WESTERN WASHINGTON UNIVERSITY

	Discipline	Lower Division	Upper Division	500 Level	600+ Level	Departmental Administration	Total
0100	Agriculture and Natural Resources	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	--	--	--	--	--
0300	Area Studies	--	--	--	--	--	--
0400	Biological Sciences	4.68	11.11	1.25	1.06	.50	18.60
0500	Business and Management	5.06	18.19	.01	--	1.50	24.76
0600	Communications	1.72	2.47	--	--	.50	4.69
0700	Computer and Information	--	--	--	--	--	--
0800	Education	15.56	51.62	13.42	2.48	1.50	84.58
0900	Engineering	--	--	--	--	--	--
1000	Fine and Applied Arts	20.63	21.30	1.44	.16	1.50	45.03
1100	Foreign Language	12.16	5.66	.07	--	.50	18.39
1200	Health Professions	--	4.40	2.25	.18	1.00	7.83
1300	Home Economics	1.79	3.77	--	--	.50	6.06
1400	Law	--	--	--	--	--	--
1500	Letters	19.40	13.64	1.78	.33	1.50	36.65
1600	Library Science	--	--	--	--	--	--
1700	Mathematics	18.16	5.85	.59	.10	.50	25.20
1800	Military Sciences	--	--	--	--	--	--
1900	Physical Sciences	17.05	17.47	3.48	2.07	1.50	41.57
2000	Psychology	3.35	21.99	4.69	.56	.50	31.09
2100	Public Affairs and Services	--	--	--	--	--	--
2200	Social Sciences	24.62	40.57	4.09	.99	3.00	73.27
4900	Interdisciplinary Studies	16.80	22.18	.12	--	.50	39.60
	TOTAL	160.98	240.22	33.19	7.93	15.00	457.32

APPENDIX D

ALLOCATION PROCEDURES FOR THE INDIRECT COST ALLOCATIONS

The Council recommends that the 1979-81 instructional cost base include:

(1) Direct instruction costs such as salaries and fringe benefits of instructional staff, support personnel, such as laboratory assistants, supplies, equipment, etc.;

(2) Other instructional costs such as admissions, registration and other student services not financed by service and activities fees;

(3) A proportional share of such indirect costs as libraries, administration, etc.

In addition, the Council recommends that the cost base not include the direct and indirect costs of research and public service activities, self-sustaining activities, summer programs, capital amortization costs, intercollegiate athletics, auxiliary enterprises (dormitories, etc.), financial aid grants and student activities financed from services and activities fees.

The above criteria were the assumptions used in the calculations of both the 1975-77 and 1977-79 instructional costs used to calculate tuition and operation fee rates.

The following listing provides the detailed allocation procedures recommended for the indirect cost allocations.

Program 10 - Sponsored Programs: Final cost objective - receives allocations from Institutional Support and Plant Operation and Maintenance programs.

Program 9 - Plant Operation and Maintenance: Allocate expenditures to all programs based on assignable square feet with the exception of the summer session, intercollegiate athletics from other than state and general local funds and auxiliary enterprises from other than state or general local funds. Within programs the allocation will be based on total expense.

Program 8 - Institutional Support

Category 8.3 - Unemployment Compensation/Supplementation: Allocate expenditures on the basis of total salaries and wages to all accounts other than Sponsored Programs, Harborview Hospital, Plant Operation and Maintenance, Institutional Support, Student Financial Aid Grants, and Separately Organized Summer Sessions.

Category 8.2 - Community Relations: Final cost objective - receives allocations from Plant Operation and Maintenance and Institutional Support account.

Category 8.1 - Institutional Management, Services, and Fiscal Operations: Allocate expenditures on the basis of total expense to all accounts other than Plant Operation and Maintenance, Student Financial Aid Grants, and Separately Organized Summer Sessions.

Program 7 - Hospitals

Category 7.3 - Patient Service: Final cost objective - receives allocations from Institutional Support and Plant Operation and Maintenance Programs.

Category 7.2 - Harborview Hospital: Final cost objective - receives no allocations.

Category 7.1 - Teaching Hospitals: Final cost objective - receives allocations from Institutional Support and Plant Operation and Maintenance Programs.

Program 6 - Student Services

Category 6.6 - Student Financial Aid Grants: Final cost objective - receives allocations from Student Financial Aid Administration.

Category 6.5 - Auxiliary Enterprises: Final cost objective - receives allocations from Institutional Support Program.

Category 6.4 - Intercollegiate Athletics: Final cost objective - receives allocations from Institutional Support Program and to the extent supported from state or general local funds, from Plant Operation and Maintenance.

Cagegories 6.1.7100, 6.2 and 6.3 - All Other Student Services Accounts: Allocate expenditures to Academic and Vocational Instruction on the basis of student credit hours.

Category 6.1.7200 - Financial Aid Administration: Allocate expenditure to Student Financial Aid Grants based on total expense.

Program 5 - Libraries: Allocate to Academic and Vocational Instruction, Community Education, Research, and Public Service on the basis of a weighted measure equal to the sum of full-time equivalent faculty and full-time equivalent students.

Program 4 - Primary Support Services

Cagegories 4.2 and 4.3 - Ancillary Support and Academic Administration: Allocate expenditures to Academic and Vocational Instruction, Community Education, and Community Service on the basis of total full-time equivalent faculty.

Category 4.1 - Academic Computing: Allocate expenditures to Academic and Vocational Instruction and Community Education on the basis of total cost.